

The Hospital - \$35.00

Paid Oct 31, 1957 - \$35.00

JUN 6 1952

Mystic. Ctg. Receipt  
11-219-51



May 10, 1954

Mrs. Eldon Johnston  
Wheatland, Wyoming

Dear Madam:

I received your letter of April 25, and the translation of a letter from Miss Kołodziejczyk. I wrote Miss Kołodziejczyk on October 14, 1953 and explained to her in very good polish that we cannot help her get a polish passport. There are no more Polish Consuls in the U.S. They were thrown out by the U.S. Government because they were spies. In order to have any influence with the Polish Goverment you must be a communist. I am not a communist.

Miss Kołodziejczyk must try again at the Polish Government in Warsaw to get a passport. May be she will be more successful than before.

If you would like to help Miss Kolodziejczyk, buy her a package from the firm Pekao, of which I am an agent. She can sell such a package and get the money to go to Warsaw to try and get a passport. I am sending you a Catalogue. There is no extra charge for sending and no extra tax to pay in Poland.

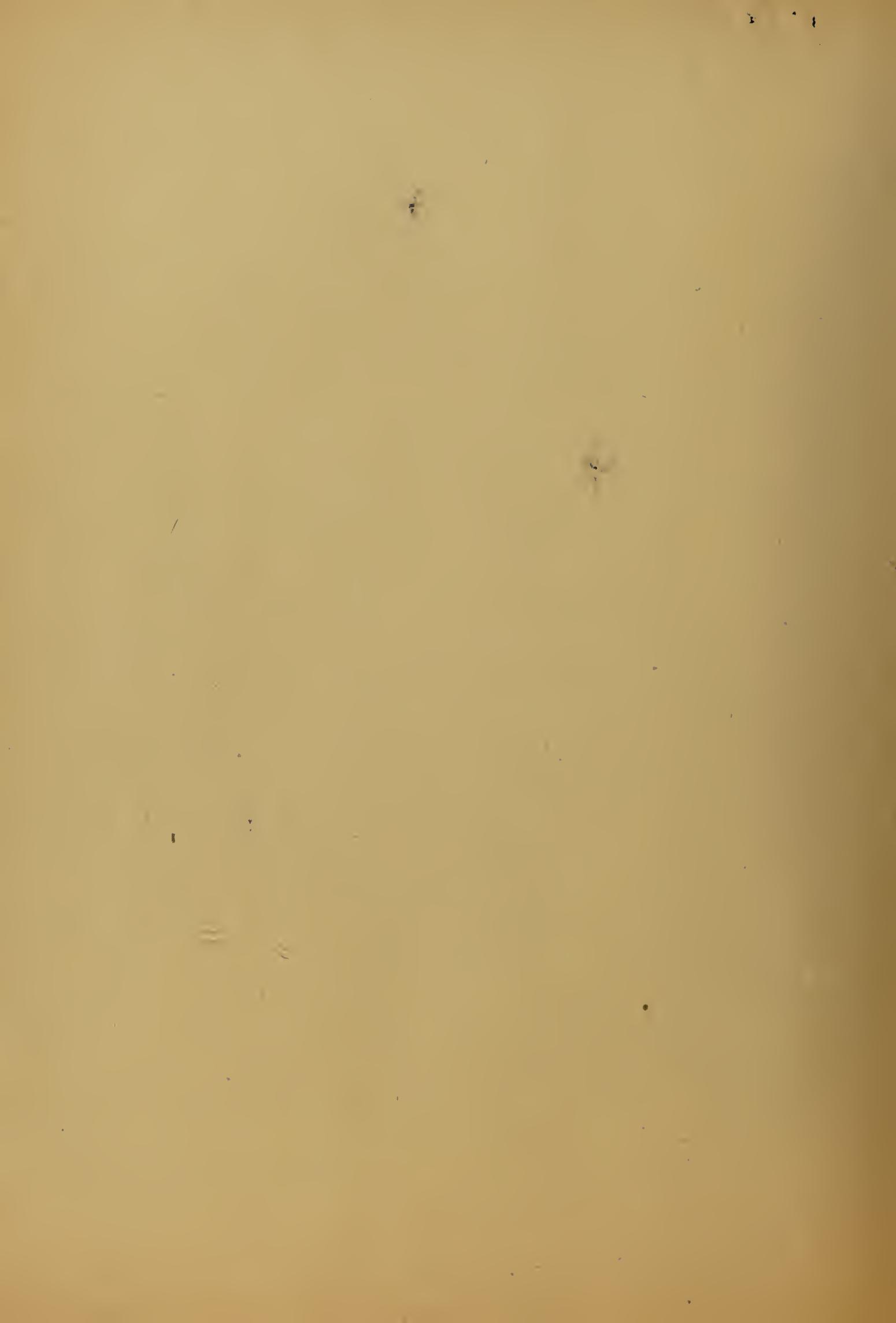
My advice is to buy her one dozen pair of nylon stockings for \$18.00. She can sell those for at least 1,200 zlotys.

If you wanted to send her 1,200 zlotys by bank check or postal money order it would cost you \$300.

Very truly yours,

Notary Public

FF:lmz



April 25, 1954  
Wheatland, Wyo.

Mr. Felix Turtek;  
225 Exchange St.

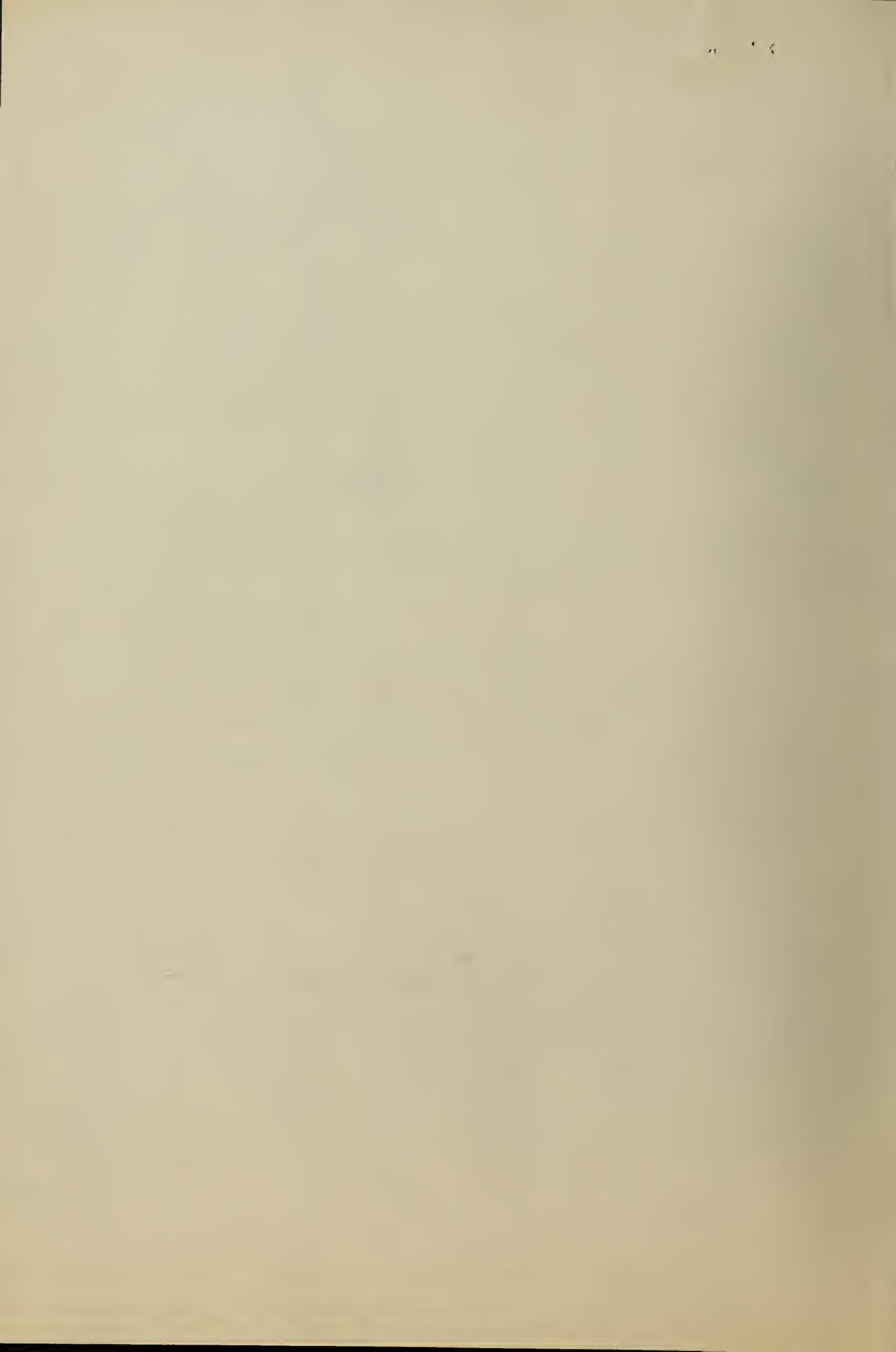
Chicopee, Mass.

Dear Mr. Turtek:

I am writing you in regard to a recent letter I received from Miss Janina Kalodziejczyk. I am enclosing the translation, which will explain more fully, what she wants you to do, about passport.

Very truly yours,

Mrs. Eldon Johnston  
Wheatland, Wyo.



translators

Dear Madam:

Received your letter and  
was so happy to hear from you. You are  
asking if I need anything. I need a lot  
of things but I am ashamed to ask  
you them. But most of all I would  
need material for a dress and leather  
for shoes. And what concerns the  
trip to America. I got information that  
your husband and Mr. Aleksander Butwin  
would go to the Polish council in America  
and apply for a permit for a passport  
across the border. And this permit I  
would beg of you to send to me to  
the ministry office in Warsaw. And  
under these conditions she will issue  
the passport for me. And then I would  
come to you. Please be so kind and  
write to me up I like to read letters  
from me. Best regards to you and your  
children. Please send my regards to  
Mr. Butwin.



November 15, 1954

Mrs. Eldon Johnston  
Wheatland, Wyoming

Dear Madam:

I enclose a letter that I received from Miss Janina Kolodziejczyk. She wrote that she is very sorry that you stopped writing letters to her. Also she wrote that she did not receive the package you sent her.

She is asking if you will be so kind as to write her letters from time to time.

I am sending you a catalogue from the Pekao Trading Corp. of which I am an agent. There is no tax in Poland on packages from Pekao.

Very truly yours,

Notary Public

FF:lmz



May 16, 1954

Dear Madam:

I received your letter of May 15, for which I am sending you many thanks. I was so joyful when i recievied that letter because I was looking forward to it every day. My letters were going to you for such a long time. I also send you many thanks for the nice present you sent me. I am waiting for the time when I will come to go to you Dear Madam.

My family is the following I, Janina age 21; my married sister Stanisława Konczak age 24; my married brother Edward age 25; my unmarried brother Joseph age 26, and we have 5 hektars of land (about 9 acres).

I am sending my sincerest greetings to you, your husband and your children and also to (poor) Mr. Felix Furtek. So long until I see you. Please answer.



From the desk of—  
ELDON JOHNSTON

Dear Mr. Turtek  
I haven't been  
able to find anyone  
to translate properly  
and was wondering  
if you could?

Mrs. E. Johnston



Dnia 14 go października 1953 roku

Pani Janina Kołodziejczyk  
wieś Wietchnin, poczta Kowale Pańskie  
powiat Turk, Woj. Poznań Poland

Szanowna Pani:

Razem z tym listem posyłam Pani zapieczętowany list od pani Josephiny Johnstown której mąż podpisał dokumenty na srowadzenie Pani do Ameryki.

Pani powinna sama wprost napisać list do pani Johnstown. Adres jest następujący: Mrs. Josephine Johnstown, Wheatland, Wyoming U.S. America.

Odsyłam Pani list od Ministerstwa Bezpieczeństwa Publicznego bo może on będzie Pani potrzebny gdy na nowo starania będzie robić Pani u Rządu. My w sprawie paszportu nic Pani pomóż nie możemy.

✓ szacunkiem,

Notariusz Publiczny

EF:lmz



October 14, 1953

Mrs. Josephine Johnstown  
Wheatland, Wyoming

Dear Madam:

I received your letter.

Today I sent my letter and your sealed letter to  
Miss Kolodziejczyk.

The address to Miss Kolodziejczyk is :

Pani Janina Kołodziejczyk, wieś Wietchinin, poczta  
Kowale Pańskie powiat Turk, Woj. Pocznań, Poland

Very truly yours,

Notary Public

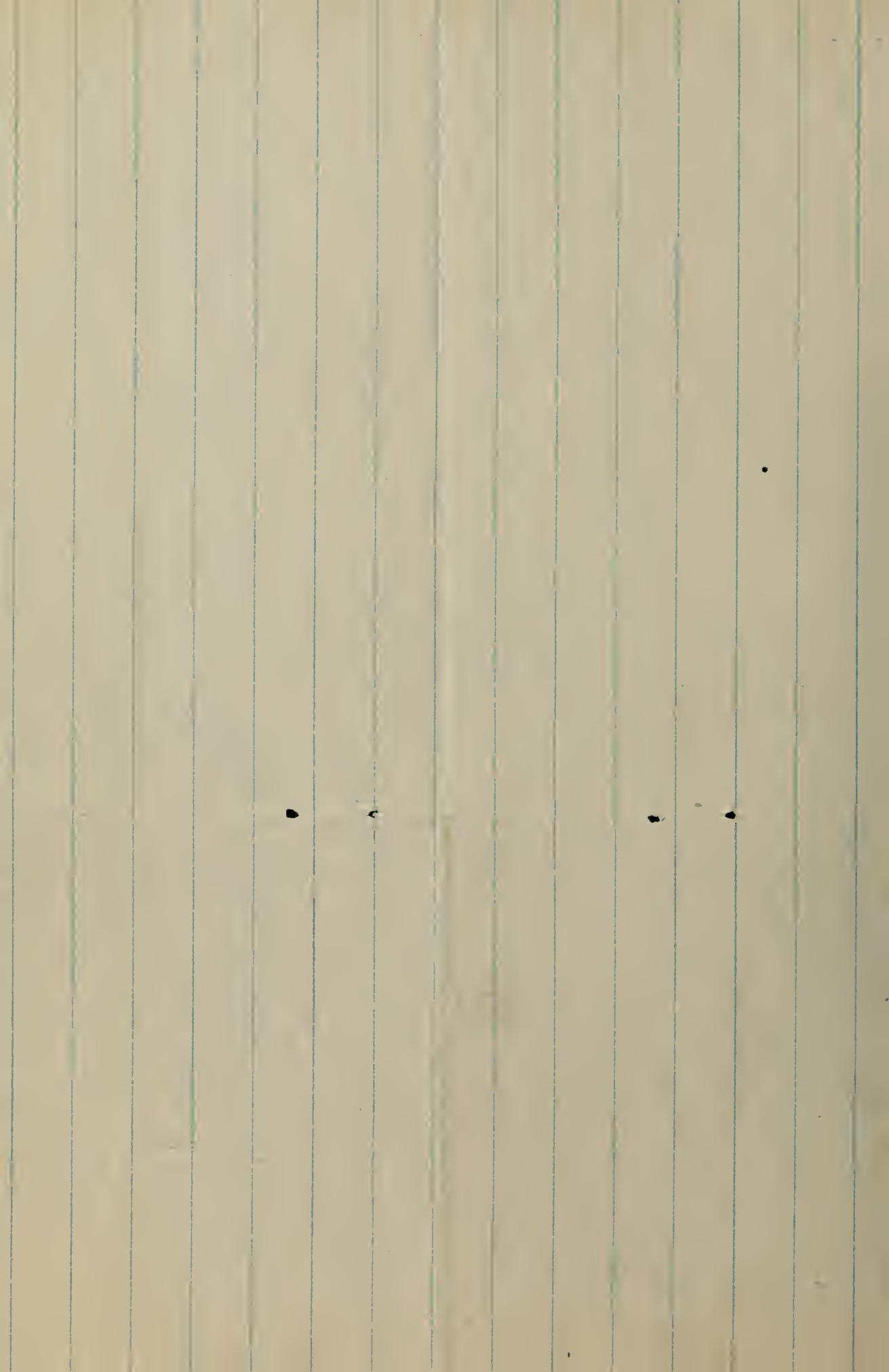
FF:lmz



Wzór kł op rezygnacji 1953 roku.

Słowny Szwecja:

Honorowy hō użyciu dokumentum list iystem borsko  
radiodolnor na parniej Rosji Josephine Johnston i  
Sankt Peter Dokumentu litere dokumentum 1951 roku  
korzystam do konsulatu Amerykańskiego do Rosji  
osmówie i nowoczej roliom Rosja do Rosji  
Sekcje o paszport nowojorski w Sankt Peterburgu  
aby moje chwiasz naregistrował ale i ten zatrudni  
osmówie, wie kiedy niemam żadnego sposobu  
oprze się wobec y w haldem nowe system chęci do  
odyska, chyle bym i pośledni pożar w Sankt Peterburgu  
albo Rosja. Y osmówie list napisanym do Szwecji Johnston  
y. dokumentu osiągnie o paszport. radiowieny  
y proszę Szwecji odnowić do Szwecji. Y sprawdzenie  
proszę konsulat. dołączyć list do agencji lotodawcy  
Szwecji ponownie niemam adresu. Y proszę o da mi.



Oct. 6, 1953.

Dear Mr. Jurtek -

In reply to your letter  
of Sept. 8. I wish to say  
I was very happy to hear  
from you and receive the  
letter from Miss Kalodziejczyk.  
I sent it to a friend in  
Denver to have it translated  
so she asked me for the  
stamp for her collection and  
I said "yes". I didn't realize  
at the time the return  
address was on the envelope,  
which she kept so now  
tonite after writing to Miss K.  
I find I don't have her

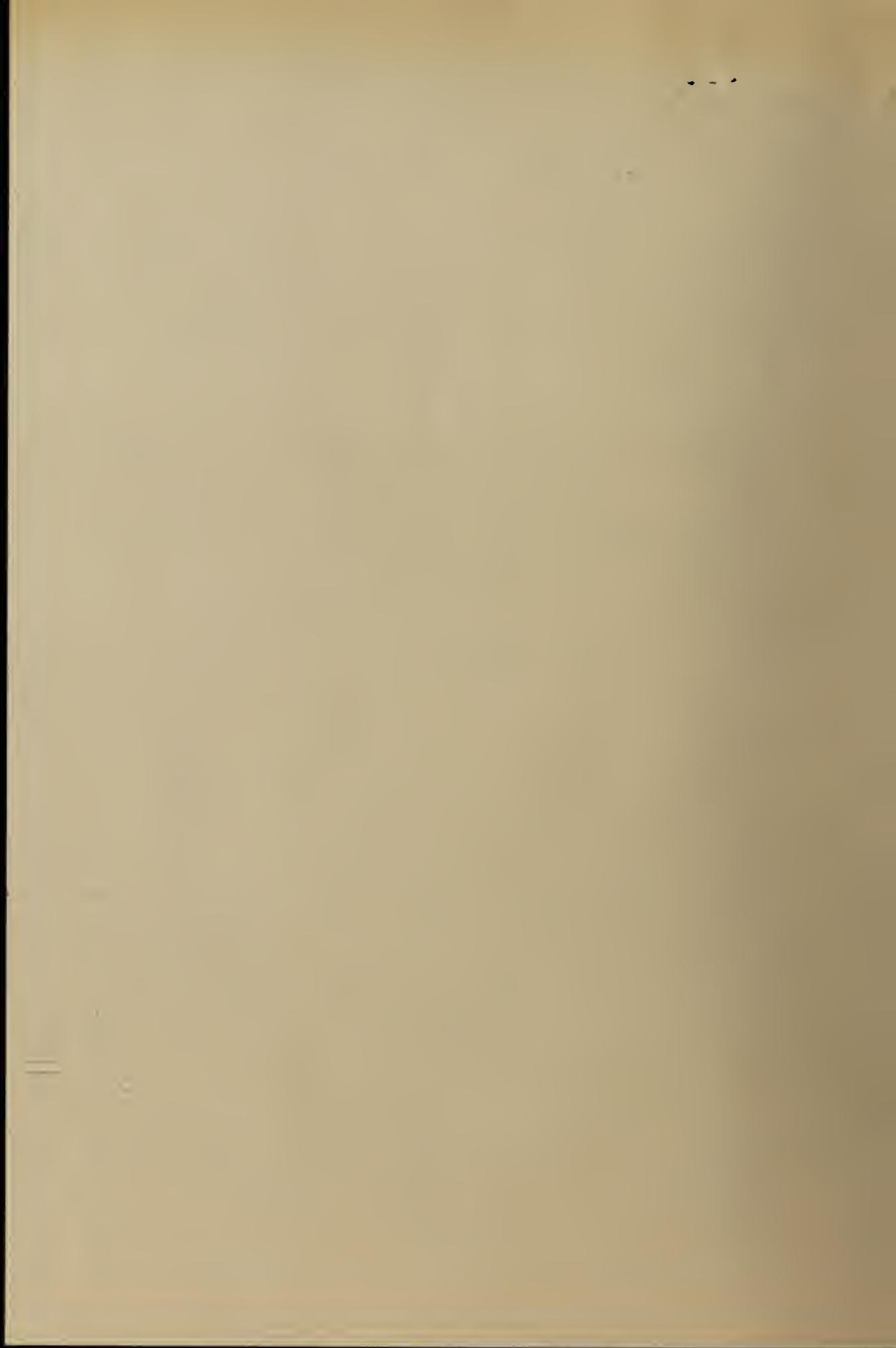


2 address, so would you  
please send it on to her?

Will she be able to read  
my letter or find anyone  
who can?

Thanking you for your trouble,  
I remain - Sincerely

Mrs. Eldon Johnston



September 8, 1953

Mrs. Josephine Johnstown  
Wheatland, Wyoming

Dear Madam:

I am sending you a letter sent to me by Miss Janina Kolodziejczyk.

She also sent me another letter explaining that she has not written to you because she did not know your address. It cannot be the tenth because your address was on the documents that I sent her in 1951.

Miss Kolodziejczyk explained to me that the documents are still in her hands because the Polish Government refused to give her a passport to come to the United States. She sent me a letter from the Polish Government dated March 21, 1952 refusing to issue her such passport.

Last month I was in New York City and spoke with the Polish Consul about Miss Kolodziejczyk's case. He advised me to write to Miss Kolodziejczyk and tell her that she should try to get a passport again next year.

Please write to Miss Kolodziejczyk.

I wrote her a letter today.

Very truly yours,

Notary Public

FF:lmz

Enc.



Dnia 11 go sierpnia 1953 roku

Pani Janina Kołodziejczyk  
wieś Wietchinin, poczta Kowale Pańskie  
powiat Turk, Woj. Poznań Poland

Szanowna Pani:

Na dniu 29 listopada 1951 roku wysłałem na adres Pani, dokumenty potrzebne Pani do uzyskania wizy na wyjazd do Stanów Zjednoczonych do pani Josephine Johnston.

Teraz niech mi Pani napisze czy doręczyła Pani dokumenty te Konsulowi Amerykańskiemu w Warszawie i co Konsul Pani powiedział.

Następnie niech mi Pani napisze czy Pani robiła starania u Rządu Polskiego o paszport czyli na zezwolenie na wyjazd z Polski.

Pani Józefina Johnston jest bardzo markotna iż Pani ani razu do niej nie napisała ani w roku 1952 ani w 1953.

Upraszam o szybki odpis.

Z szacunkiem,

Notariusz Publiczny

FF:lmz



August 11, 1953

Mr. Lorin Guild  
Attorney at Law  
Wheatland, Wyoming

Dear Sir:

In reply to your letter of August 1, 1953 regarding the case of prospective immigrant Miss Janina Kolodziejczyk who at present is residing in Poland, I state that:

On October 31, 1951 I received from Mrs. Josephine Johnston of Wheatland Wyoming the sum of \$35 fee for preparing an Affidavit of Support and other documents for the above immigrant Miss Kolodziejczyk.

I prepared all the documents and sent them to Miss Kolodziejczyk in Poland on November 29, 1951. Registered at Chicopee, Mass. Post Office-Register No. 312. I enclosed a letter in the Polish language with the documents giving Miss Kolodziejczyk instructions on what she must do with the documents. I also told her that if she needs anything from us to write me directly.

I have not received a reply from Miss Kolodziejczyk as yet. On November 29, 1951 I also wrote to Mrs. Johnston letting her know what I had done for Miss Kolodziejczyk. I am enclosing a copy of that letter. It isn't my fault that Miss Kolodziejczyk hasn't written to me or Mrs. Johnston.

I have done everything that was promised Mrs. Johnston. I did not guarantee your client that the prospective immigrant would get a United States visa or a passport from the Polish Government. Enclosed is a receipt similar to the one sent Mrs. Johnston which shows no guarantee.

I wrote a letter today to Miss Kolodziejczyk asking her to let me know who she is progressing with her case.

As soon as I receive a reply I will notify Mrs. Johnston.

Very truly yours,

Notary Public



**LORIN GUILD**

ATTORNEY - AT - LAW

WHEATLAND, WYOMING

August 1, 1953

Mr. Felix Furtek  
226 Exchange Street  
Chicopee, Mass.

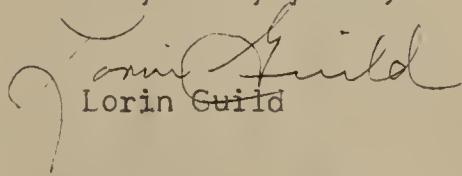
Dear Mr. Furtek:

On October 10, 1951, you wrote Mrs. Eldon Johnston, Wheatland, Wyoming, that for a fee of \$35.00 you would prepare all documents needed for an emigrant to get a visa.

As Mrs. Johnston has not heard from you since sending the fee of \$35.00 and has not heard from the proposed emigrant,, she has asked that I write you for complete information on the matter.

Please advise as soon as possible the status of the work you have done for Mrs. Johnston.

Very truly yours,

  
Lorin Guild



312

## Receipt for Registered Article No. \_\_\_\_\_

Registered at the Post Office indicated in the Postmark

Fee paid 25 cents Class postage 1Declared value 44 Surcharge paid, \$ \_\_\_\_\_

Return Receipt fee \_\_\_\_\_ Spl. Del'y fee \_\_\_\_\_

Delivery restricted to addressee:

in person \_\_\_\_\_ or order \_\_\_\_\_ Fee paid \_\_\_\_\_

Accepting employee will place his initials in  
space indicating restricted delivery.

POSTMASTER, per \_\_\_\_\_

(MAILING OFFICE)

The sender should write the name of the addressee on back hereof as an identification. Preserve and submit this receipt in case of inquiry or application for indemnity.

**Registry Fees and Indemnity.**—Domestic registry fees range from 15 cents for indemnity not exceeding \$5, up to \$1 for indemnity not exceeding \$1,000. The fee on domestic registered matter without intrinsic value and for which indemnity is not paid is 15 cents. Consult postmaster as to the specific domestic registry fees and surcharges and as to the registry fees chargeable on registered parcel-post packages for foreign countries. Fees on domestic registered C. O. D. mail range from 25 cents to \$1.20. Indemnity claims must be filed within one year (C. O. D. six months) from date of mailing.



November 29, 1951

Mrs. Josephine Johnston  
Wheatland, Wyoming

Dear Madam:

I sent all the documents to Miss Janina Kolodziejczyk, in Poland, today.

Also, I enclosed all information telling what to do with the documents and how to go about getting an american visa and polish passport.

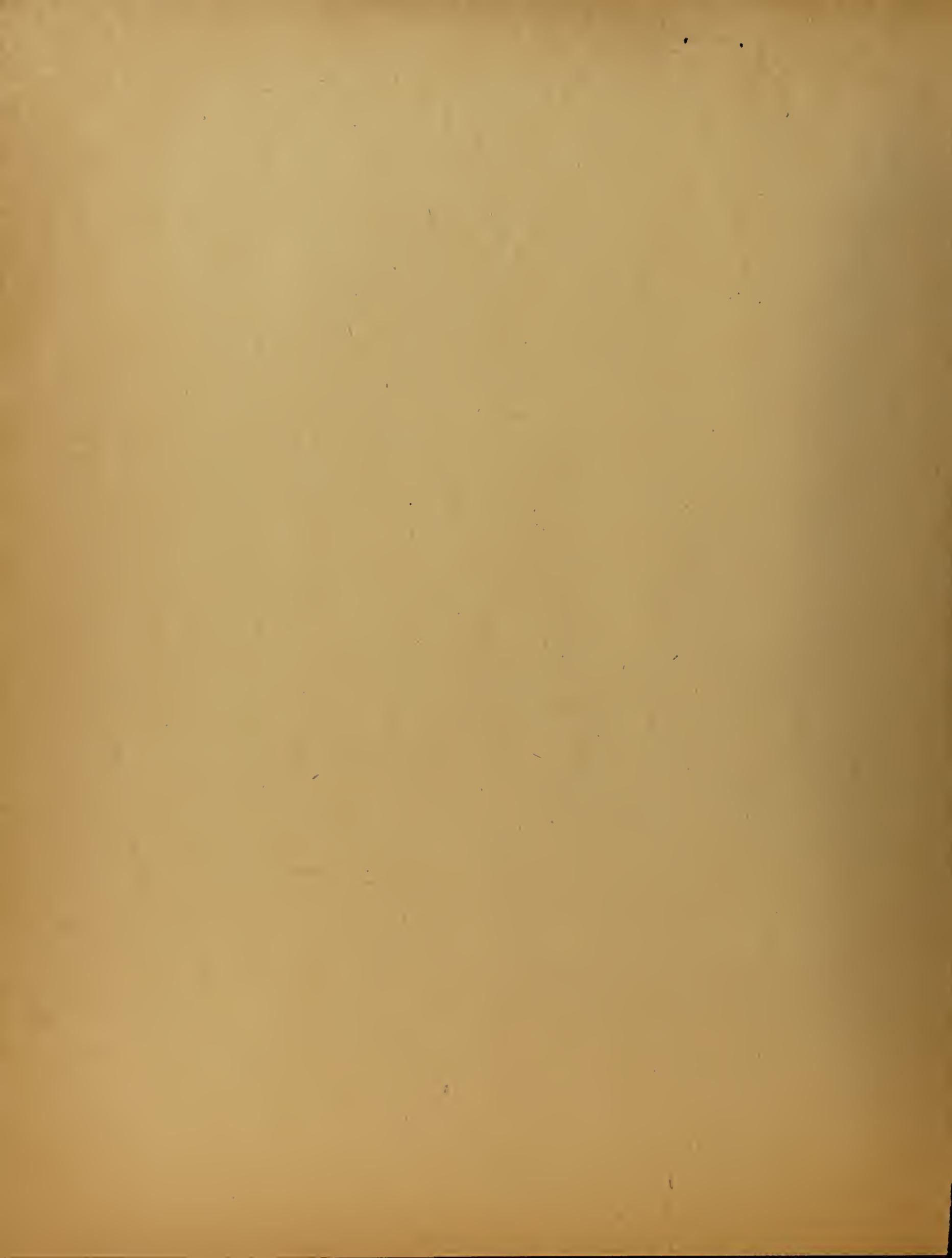
It takes at least twelve months before the American Consul calls for her to come to Warsaw for her visa.

We will watch this case closely.

Very truly yours,

Notary Public

FF:lz



TELEFONY:  
OFFICE: 852  
RES.: 336

## FELIX FURTEK

Notariusz Publiczny i Agent

226 Exchange Street Chicopee, Mass.

Pani Janina Kolodziejczyk Dnia 29 listopada 1951  
 wieś: Więckiniu, poczta: Równe Państkie,  
 powiat: Turck, Woj. Rzeczypospolitej Polskiej, Poland

Szana Pani:

Z polecenia Pani Josephine Johnston  
 przygotowałem dokumenty które z tym listem załączam, a które potrzebne są  
 Pani do uzyskania wizy emigracyjnej na wolny przyjazd do Ameryki.

Wszystkie te dokumenty powinna przesłać Pani pocztą do najbliższego  
 Konsula Amerykańskiego w Warszawie dołączając prośbę o wydanie  
 wizy emigracyjnej. Dokumenty które załączam są następujące:

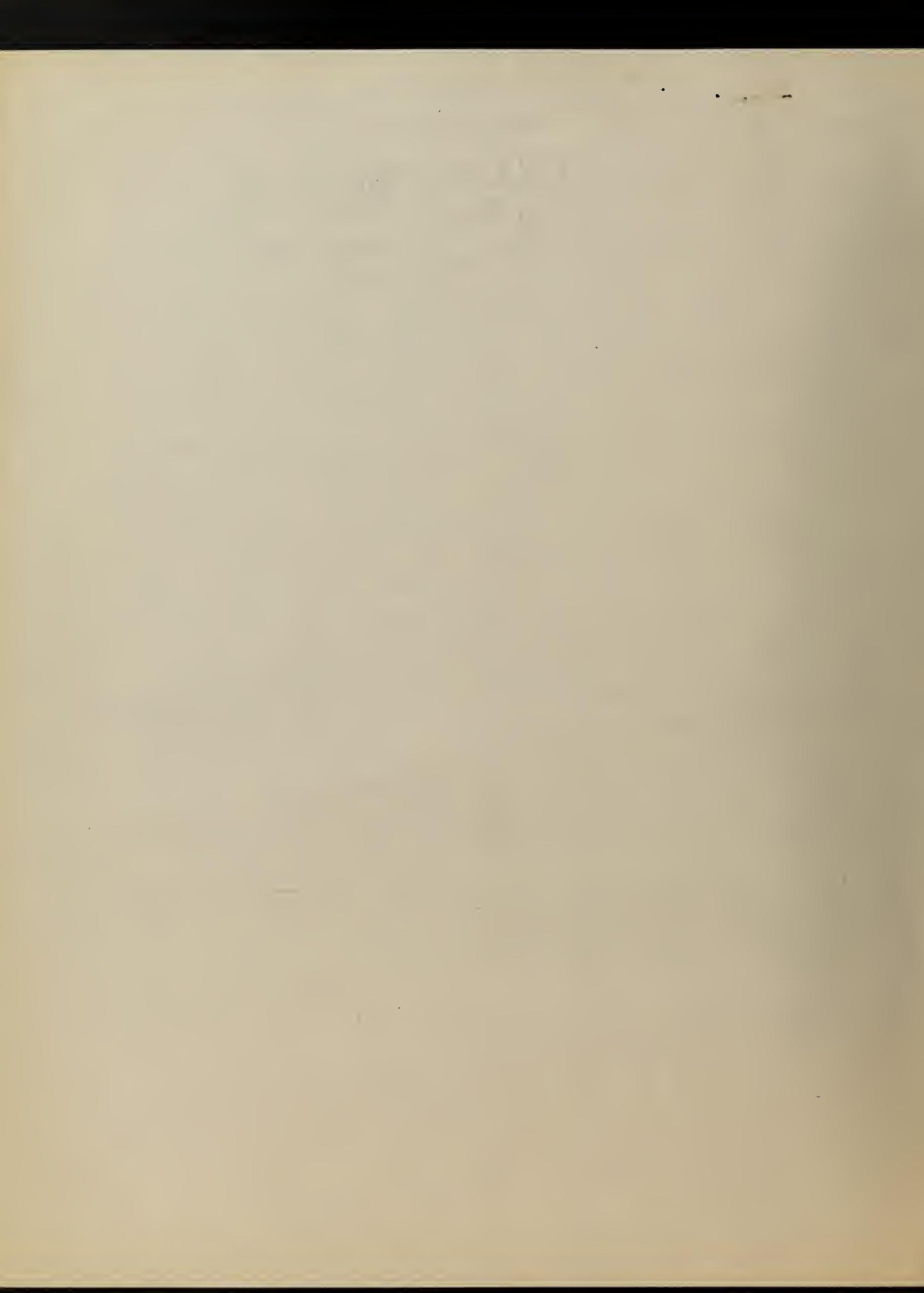
Dwie kopje Affidavit of Support  
Dwie kopje Poświadczenie z fabryki farmy  
Dwie kopje Poświadczenie o reality dochody  
Dwie kopje Poświadczenie z posiadania bondów banka  
Metryka urodzenia

Zaraz jak tylko otrzyma Pani ten list, niech Pani napisze do Pani  
Johnston na którym dniu otrzymała Pani list i dokumenta. A gdy Pani  
 otrzyma wizę emigracyjną, to niech Pani wprost do mnie napisze, a ja wyśle  
 Pani natychmiast kartę okrątową.

Nadmieniam jeszcze, że my ze swej strony poczynimy starania ażeby  
 Pani mogła otrzymać wizę emigracyjną, czyli zezwolenie na wyjazd do Ameryki i to w możliwie niedługim czasie.

Z szacunkiem, FELIX FURTEK  
 Notariusz Publiczny i Agent  
 226 EXCHANGE ST., CHICOPPEE, MASS, U.S.A.

W razie gdyby konsul w Warszawie nie  
 chciał przyjąć tych dokumentów, to niech  
 Pani przytrzyma w siebie. Jedenak niech  
 poprosi Pani konsula aby Panią zarejestrował.



# GDYNIA AMERICA LINE

United States of America  
 State of Wyoming  
 City of Wheatland  
 County of Platte

## Affidavit of Support

Prepaid No. ....

I, Josephine Johnston ..... residing at .....  
 (Name) (Street Address)  
Wheatland, Wyoming ..... being duly sworn depose and say:

City

1. (a) That I was born a citizen of the United States on: December 12, 1916 In the Date  
 City of Eyota ..... County of Olmstead ..... State of Minnesota

(b) That I was naturalized a citizen of the United States on: Date ..... In the  
 (City) (County) number  
 (State) of my certificate being ..... issued by ..... (Court)

(c) That I declared my intention of becoming a citizen of the United States on: Date ..... In the  
 (City) (County) number  
 (State) of my certificate being ..... issued by ..... (Court)

2. That I was lawfully admitted to the United States for permanent residence on ..... arriving at the port of ..... on the S.S. ..... presenting American Consular Visa No. ..... issued at ..... on .....  
 3. That my regular occupation is Co-owner of the Ranch in Wheatland, Minnesota Wyo., (Name and address of firm) My average weekly earnings amount to \$500.00.

4. My other assets are as follows: joint with my husband  
 (a) Bank account \$23,879.99 (b) Insurance: Total cash surrender value of policy(ies) \$ .....  
 (c) Real Estate \$12,555.00 Market value about 93,000.  
 Yearly income from rentals of Real Estate \$ ..... and that the encumbrance on said property, if any, amounts to \$ 33,000.  
 (d) Stocks and bonds \$ .....  
 5. That my present dependents consist of four children: Judith 10; Mathew 6; Jane 5; Michael 3. (Names and ages)

6. That it is my intention and desire to have my relatives whose names appear below, at present residing at: wieś Wietchinin, poczta Kowale Pańskie powiat Turk woj. Poznań, Poland  
 (Give complete address)

come and remain with me in the United States until such time as they may become self-supporting.

| Name of Alien(s)            | Sex    | Date of Birth    | Country of Birth | Occupation     | Relationship to Deponent |
|-----------------------------|--------|------------------|------------------|----------------|--------------------------|
| <u>Janina Kolodziejczyk</u> | female | <u>6/10/1933</u> | <u>France</u>    | <u>laborer</u> | <u>a friend</u>          |

### SPECIAL REMARKS:

That I am willing and able to receive, maintain, support and be responsible for the alien(s) mentioned above while they remain in the United States, and hereby assume such obligation, guaranteeing that none of them will at any time become a burden on the United States or on any State, County, City, Village, or Municipality of the United States; and that any who are under sixteen years of age will be sent to day school at least until they are sixteen years old and will not be put to work unsuited to their years.

That the above mentioned relatives are in good health and physical condition and are mentally sound, to the best of my knowledge and belief.

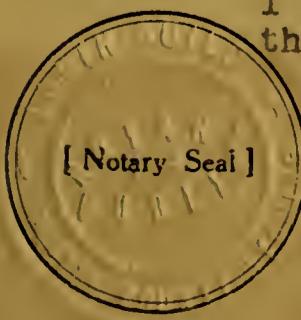
That I am and always have been a law-abiding resident and have not at any time been threatened with or arrested for any crime or misdemeanor, that I do not belong to nor am I in anywise connected with any group or organization whose principles are contrary to organized government, nor do the above mentioned relatives, to the best of my knowledge and belief, belong to any such organization, nor have they ever been convicted of any crime involving moral turpitude.

**Deponent Further States**, That this affidavit is made by him for the purpose of inducing the American Consul to issue visas to the above mentioned relatives and the Immigration Authorities to admit said relatives into the United States.

I the undersigned, husband of the deponent, will maintain and support the above-mentioned alien jointly with my wife.

Josephine Johnston  
 (Signature of Deponent)

Subscribed and sworn to before me, a Notary Public, in and for said County, this 20<sup>th</sup> day of November A.D. 1954.



Edgar Johnston  
 Husband

My Commission expires Sept. 26, 1954

Josephine Johnston  
 Notary Public

# GDYNIA AMERICA LINE

## AFFIDAVITS OF SUPPORT

Applicants for American Visas are required to submit Affidavits of Support furnished by relatives or friends in the United States to the appropriate American Consuls. In these Affidavits the American relatives or friends assume complete responsibility for the support of the prospective immigrants and are required to corroborate their statements with proof of their financial responsibility as follows:

### DOCUMENTS REQUIRED TO SUPPLEMENT AFFIDAVITS OF SUPPORT

**PROOF OF INCOME  
FROM BUSINESS OR SALARY**  
(Item 3 on Affidavit)

If employed, a notarized certificate from the employer in which the nature of the work and length of employment is indicated. This statement, on the business stationery of the employer must show salary received. A Dun and Bradstreet report if the deponent is in business, or income may also be certified by a Certified Public Accountant, whose statement must indicate assets, liabilities and income.

**BANK ACCOUNT**  
(Item 4(a) on Affidavit)

A notarized letter from the deponent's bank must be secured showing amount of present balance, though photostat copy of the bank book is acceptable. In the event of a checking account, the statements for the last three or four months must be submitted.

**INSURANCE**  
(Item 4(b) on Affidavit)

If insured, a letter from the Insurance Company in which the cash surrender value of the policy is stated.

**REAL ESTATE**  
(Item 4(c) on Affidavit)

As proof of real estate ownership, original or photostat copy of tax receipt for the Consul's inspection, with mention in the affidavit whether or not real estate is encumbered.

**STOCKS AND BONDS**  
(Item 4(d) on Affidavit)

A letter from deponent's broker, or if such is not obtainable, a notarial statement, listing the holdings and showing their current value.

**INCOME TAX**

Certified photostat copies of income tax returns provided deponent is taxable.

**RECEIPTS FOR MONEY  
SENT TO IMMIGRANTS**

If funds have been sent to the prospective immigrant for support or maintenance over a period of time, all original receipts if possible should be secured. Where funds have been remitted but no receipts are available, an affidavit should be prepared listing the date and amount of each remittance. This affidavit should be signed by a Notary Public.

**FORM I-475**  
(Note under "Remarks" on Affidavit if Filed)

Non-Citizen residents of the United States, executing affidavits of support must prepare Form I-475 as evidence of their legal admission into the United States. This form must be forwarded to the port of entry into the United States except in the case of aliens permanently admitted on and after July 1, 1924 and those who received reentry permits, in which case the form should be sent to the Commissioner of Immigration and Naturalization, Philadelphia 2, Pa.

**PETITION FORM I-133**  
(Note under "Remarks" on Affidavit if Filed)

American citizens desiring that their wives, husbands, minor unmarried children or parents come to this country, are required to file petition Form I-133. This form must be executed in duplicate and witnessed by two American citizens and then forwarded to the Commissioner General of Immigration and Naturalization, Philadelphia 2, Pa. Approval of this petition will grant privileged classification as follows:

**NON-QUOTA IMMIGRANTS**—The wife, unmarried children under 21 years of age, and husband (where marriage has occurred prior to July 1, 1932) of a citizen of the United States.

**QUOTA-PREFERENCE IMMIGRANTS**—The father and mother of a citizen of the United States who is 21 years of age or over, and the husband of a citizen of any age (where marriage has occurred subsequent to June 30, 1932).

### GENERAL INFORMATION

**SUPPLEMENTARY AFFIDAVITS**

Certain Consuls in most cases now require supplementary affidavits in which the deponent is required to itemize his monthly expenditures, indicating what portion of the net remainder he is willing to contribute towards the support of the immigrant, the length of time he is willing to assume this responsibility and the reasons that prompt him to undertake such obligation.

**PROOF OF RELATIONSHIP**

This is often required by certain Consuls and may be established by the submission of the birth and marriage certificates of the deponent.

**ADDITIONAL AFFIDAVITS**

When it is evident that the financial resources of one relative (or friend) are not sufficient to merit consideration on the part of the American Consul, the submission of additional similar affidavits by other relatives, is often very helpful.

## CHICOOEE BANKERS CORP.

FELIX FURTEK AGENCY

226 EXCHANGE ST.

TEL. 852

CHICOOEE, MASS.

Chicopee, Mass.,

1951

Received from

Mrs. Agatheine Johnson \$35.00  
Thirty Five and 00 Dollars  
Service and Stamps Balance \$ —

ON ACCOUNT OF

Steamship Tickets &amp; Tax

Money Orders

Packages

Commission

Passport or Visa Fee

Notary Fee

Service Fee

Poland Case

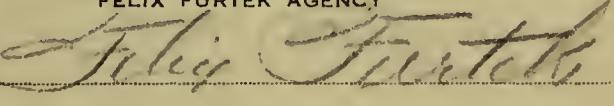
Miscellaneous

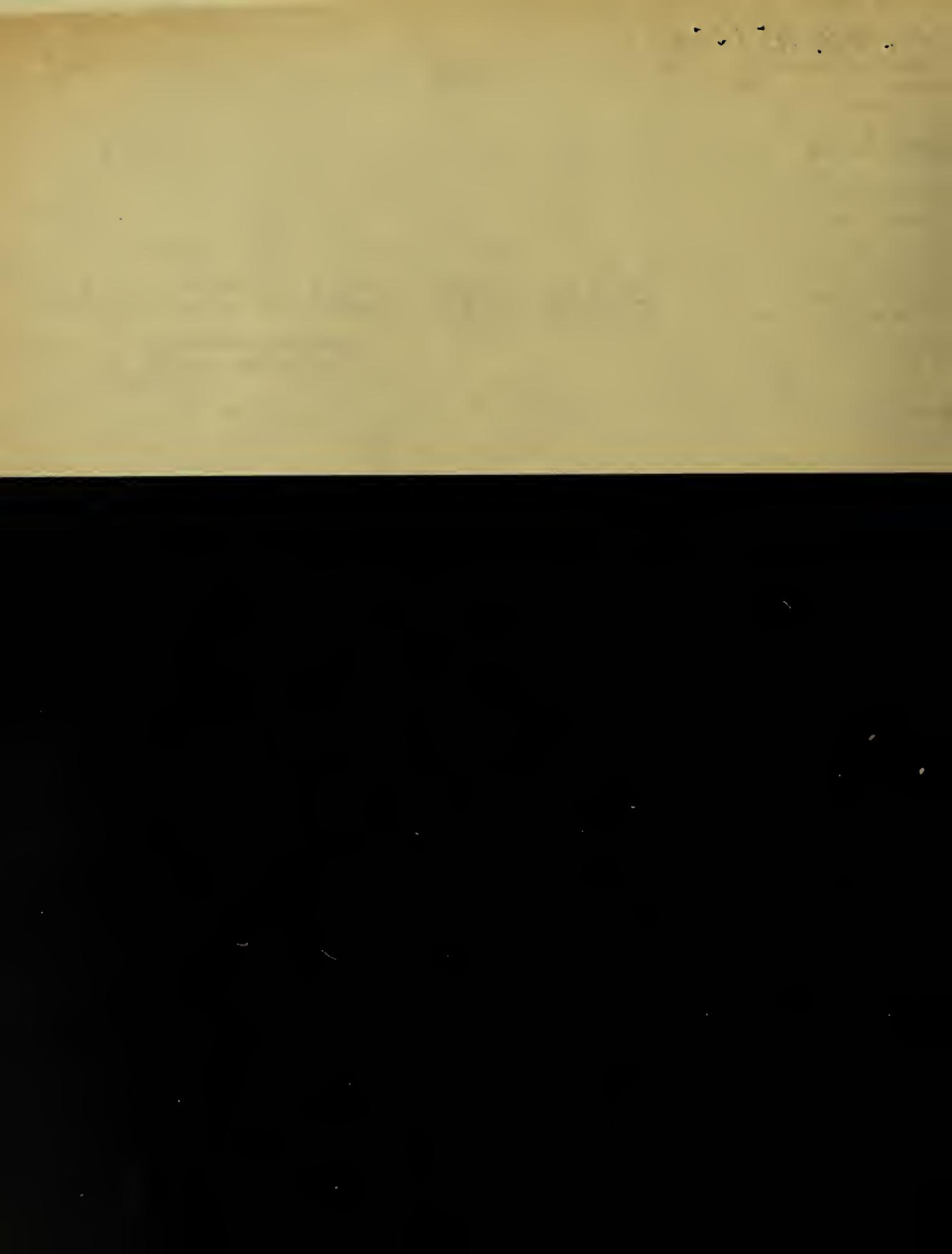
THERE IS NO GUARANTEE, EXPRESSED OR IMPLIED, THAT THE PERSON WILL BE PERMITTED TO ENTER THE U.S.A., AND THE AGENCY DOES NOT PROMISE HIS OR HER IMMIGRATION TO U.S.A.

CHICOOEE BANKERS CORP.

FELIX FURTEK AGENCY

BY





November 1, 1951

Mrs. Josephine Johnston  
Wheatland, Wyoming

Dear Madam:

I received the documents concerning your income, Real Estate and savings in the bank today. All the documents are in good order.

I am sending you three copies of the Affidavit of Support, which I ask your husband to sign on the left hand bottom line. After take all three copies to the Notary Public and sign and swear before him. Please return these copies as soon as possible.

I am a Notary Public also, but it is against the law to swear people in by mail.

The birth certificate that I received I will send to Miss Kolodziejczyk because she will need it.

Also, thank you for the sum of \$35.

Very truly yours,

Notary Public

FF:lz

Enc.



# GDYNIA AMERICA LINE

United States of America  
 State of Wyoming  
 City of Wheatland  
 County of Platte

## Affidavit of Support

Prepaid No.....

I, Josephine Johnston (Name) residing at ..... (Street Address)  
Wheatland, Wyo. being duly sworn depose and say:

1. (a) That I was born a citizen of the United States on:

December 12, 1916 In the Date

City of Egypt

County of Olustead

State of Minnesota

- (b) That I was naturalized a citizen of the United States on:

Date ..... In the

(City) (County)

number

(State) of my certificate being

issued by (Court)

- (c) That I declared my intention of becoming a citizen of the United States on:

Date ..... In the

(City) (County)

number

(State) of my certificate being

issued by (Court)

2. That I was lawfully admitted to the United States for permanent residence on arriving at the port of ..... on the S.S. .... presenting

American Consular Visa No. ..... issued at ..... on .....

3. That my regular occupation is Co-owner of the Ranch (Name and address of firm) Wheatland, Minnesota My average weekly earnings amount to \$....500.00

4. My other assets are as follows: Joint with my husband

(a) Bank account \$....2,318.99 (b) Insurance: Total cash surrender value of policy(ies) \$....

(c) Real Estate \$....12,550.00 Market Value about \$93,000.00

Yearly income from rentals of Real Estate \$.... and that the encumbrance on said property, if any, amounts to \$....33,000.00

(d) Stocks and bonds \$....500.00

5. That my present dependents consist of ad four children: Judith 10; Matthew 6; (Names and ages) Jane 5; Michael 3.

6. That it is my intention and desire to have my relatives whose names appear below, at present residing at: wid. Wietchniuk, polka rowak, Pauske, Louis Turk (Give complete address) Woj. Poznans, Poland

come and remain with me in the United States until such time as they may become self-supporting.

| Name of Alien(s)            | Sex    | Date of Birth    | Country of Birth | Occupation     | Relationship to Deponent |
|-----------------------------|--------|------------------|------------------|----------------|--------------------------|
| <u>Janina Kolodziejczyk</u> | female | <u>6-10-1913</u> | <u>France</u>    | <u>Laborer</u> | <u>a friend</u>          |

### SPECIAL REMARKS:

That I am willing and able to receive, maintain, support and be responsible for the alien(s) mentioned above while they remain in the United States, and hereby assume such obligation, guaranteeing that none of them will at any time become a burden on the United States or on any State, County, City, Village, or Municipality of the United States; and that any who are under sixteen years of age will be sent to day school at least until they are sixteen years old and will not be put to work unsuited to their years.

That the above mentioned relatives are in good health and physical condition and are mentally sound, to the best of my knowledge and belief.

That I am and always have been a law-abiding resident and have not at any time been threatened with or arrested for any crime or misdemeanor, that I do not belong to nor am I in anywise connected with any group or organization whose principles are contrary to organized government, nor do the above mentioned relatives, to the best of my knowledge and belief, belong to any such organization, nor have they ever been convicted of any crime involving moral turpitude.

**Deponent Further States.** That this affidavit is made by him for the purpose of inducing the American Consul to issue visas to the above mentioned relatives and the Immigration Authorities to admit said relatives into the United States.

(Signature of Deponent)

Subscribed and sworn to before me, a Notary Public, in and for said County, this ..... day of ..... A.D. 19.....

[ Notary Seal ]

My Commission expires.....

Notary Public

# GDYNIA AMERICA LINE

## AFFIDAVITS OF SUPPORT

Applicants for American Visas are required to submit Affidavits of Support furnished by relatives or friends in the United States to the appropriate American Consuls. In these Affidavits the American relatives or friends assume complete responsibility for the support of the prospective immigrants and are required to corroborate their statements with proof of their financial responsibility as follows:

### DOCUMENTS REQUIRED TO SUPPLEMENT AFFIDAVITS OF SUPPORT

#### PROOF OF INCOME FROM BUSINESS OR SALARY (Item 3 on Affidavit)

If employed, a notarized certificate from the employer in which the nature of the work and length of employment is indicated. This statement, on the business stationery of the employer must show salary received. A Dun and Bradstreet report if the deponent is in business, or income may also be certified by a Certified Public Accountant, whose statement must indicate assets, liabilities and income.

#### BANK ACCOUNT (Item 4(a) on Affidavit)

A notarized letter from the deponent's bank must be secured showing amount of present balance, though photostat copy of the bank book is acceptable. In the event of a checking account, the statements for the last three or four months must be submitted.

#### INSURANCE (Item 4(b) on Affidavit)

If insured, a letter from the Insurance Company in which the cash surrender value of the policy is stated.

#### REAL ESTATE (Item 4(c) on Affidavit)

As proof of real estate ownership, original or photostat copy of tax receipt for the Consul's inspection, with mention in the affidavit whether or not real estate is encumbered.

#### STOCKS AND BONDS (Item 4(d) on Affidavit)

A letter from deponent's broker, or if such is not obtainable, a notarial statement, listing the holdings and showing their current value.

#### INCOME TAX

Certified photostat copies of income tax returns provided deponent is taxable.

#### RECEIPTS FOR MONEY SENT TO IMMIGRANTS

If funds have been sent to the prospective immigrant for support or maintenance over a period of time, all original receipts if possible should be secured. Where funds have been remitted but no receipts are available, an affidavit should be prepared listing the date and amount of each remittance. This affidavit should be signed by a Notary Public.

#### \*FORM I-475 (Note under "Remarks" on Affidavit if Filed)

Non-Citizen residents of the United States, executing affidavits of support must prepare Form I-475 as evidence of their legal admission into the United States. This form must be forwarded to the port of entry into the United States except in the case of aliens permanently admitted on and after July 1, 1924 and those who received reentry permits, in which case the form should be sent to the Commissioner of Immigration and Naturalization, Philadelphia 2, Pa.

#### PETITION FORM I-133 (Note under "Remarks" on Affidavit if Filed)

American citizens desiring that their wives, husbands, minor unmarried children or parents come to this country, are required to file petition Form I-133. This form must be executed in duplicate and witnessed by two American citizens and then forwarded to the Commissioner General of Immigration and Naturalization, Philadelphia 2, Pa. Approval of this petition will grant privileged classification as follows:

**NON-QUOTA IMMIGRANTS**—The wife, unmarried children under 21 years of age, and husband (where marriage has occurred prior to July 1, 1932) of a citizen of the United States.

**QUOTA-PREFERENCE IMMIGRANTS**—The father and mother of a citizen of the United States who is 21 years of age or over, and the husband of a citizen of any age (where marriage has occurred subsequent to June 30, 1932).

### GENERAL INFORMATION

#### SUPPLEMENTARY AFFIDAVITS

Certain Consuls in most cases now require supplementary affidavits in which the deponent is required to itemize his monthly expenditures, indicating what portion of the net remainder he is willing to contribute towards the support of the immigrant, the length of time he is willing to assume this responsibility and the reasons that prompt him to undertake such obligation.

#### PROOF OF RELATIONSHIP

This is often required by certain Consuls and may be established by the submission of the birth and marriage certificates of the deponent.

#### ADDITIONAL AFFIDAVITS

When it is evident that the financial resources of one relative (or friend) are not sufficient to merit consideration on the part of the American Consul, the submission of additional similar affidavits by other relatives, is often very helpful.

# *Johnston's Fuel Liners*

COMMON CARRIERS

NEWCASTLE, WYOMING

STATE OF WYOMING }  
} ss  
COUNTY OF PLATTE }

I, Doyle R. Hutchinson, County Assessor in  
and for said County, in the State aforesaid, do hereby  
certify that Eldon and Josephine Johnston, Wheatland  
Wyoming, are the owners of property in Platte County,  
purchased in 1946 and 1950, with the assessed value  
of \$12,555.00.

IN TESTIMONY WHEREOF, I have hereunto set my  
hand this 24th day of Oct. A.D. 1951.

*Doyle R. Hutchinson*  
Platte County Assessor.



# Johnston's Fuel Liners

COMMON CARRIERS

NEWCASTLE, WYOMING

October 25, 1951

Information requested by American Consul in regard to issuance of immigration visa:

Bank account opened October 4, 1934

Account opened and continually in name of Eldon Johnston

Itemized statement of deposits for past six months:

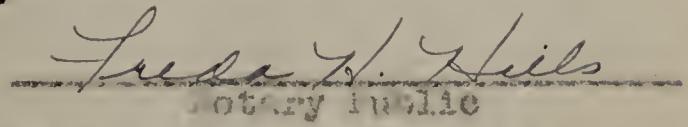
|         | April 4, 1951 | 25.00    | July 4, 1951 | 243.50 |
|---------|---------------|----------|--------------|--------|
| " 4,    | " 45.00       | " 16,    | " 3181.09    |        |
| " 11,   | " 3000.00     | " 19,    | " 1500.00    |        |
| " 12,   | " 1573.88     | " 20,    | " 600.00     |        |
| " 12,   | " 170.00      | " 31,    | " 1000.00    |        |
| " 17,   | " 287.00      | Aug. 4,  | " 60.00      |        |
| " 17,   | " 3226.09     | " 6,     | " 195.50     |        |
| " 18,   | " 31.39       | " 6,     | " 3500.00    |        |
| " 19,   | " 5578.53     | " 9,     | " 1500.00    |        |
| " 30,   | " 1090.00     | " 11,    | " 50.00      |        |
| May 10, | " 6350.84     | " 16,    | " 3156.09    |        |
| " 16,   | " 3212.09     | " 17,    | " 22.40      |        |
| " 23,   | " 195.50      | " 23,    | " 500.00     |        |
| " 24,   | " 7571.70     | " 30,    | " 1200.00    |        |
| June 6, | " 2505.42     | Sect. 7, | " 275.50     |        |
| " 8,    | " 8320.78     | " 13,    | " 50.00      |        |
| " 13,   | " 50.00       | " 22,    | " 2627.99    |        |
| " 16,   | " 3391.59     | " 22,    | " 370.00     |        |
| July 5, | " 113.29      | " 26,    | " 300.00     |        |
| " 7,    | " 50.00       | " 20,    | " 6226.43    |        |

Balance in bank credited to this account as of October 25, 1951 is \$23,879.99.

  
A.J. Dahl, Cashier

COUNTY OF PLATTEN,  
STATE OF WYOMING

On this 25th day of October, 1951, before me personally appeared A.J. Dahl to me known to be the person who executed the foregoing statement, and acknowledged that he executed the same as his free act and deed.

  
Fred A. Hills  
Notary Public

My commission expires on the 6th day of October, 1955



## U. S. INDIVIDUAL INCOME TAX RETURN FISCAL 1950

CALENDAR YEAR

STATE OF WYOMING  
COUNTY OF PLATTE

I certify that this is a true and complete copy of the original filed 1950 and 1951 income tax return of Eldon & Josephine Johnston.

Dated and sealed October 26, 1951.  
Loring Nield  
Notary Public.  
Car. Exp. 9-26-54.

For other taxable years ending after Sept. 30, 1950, but before Dec. 31, 1951, attach Form 1040FY

EMPLOYEES: Instead of this form, you may use Form 1040A if your total income was less than \$5,000, consisting wholly of wages shown on Forms W-2, or of such wages and not more than \$100 of other wages, dividends, and interest.

(PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

HOME ADDRESS

(PLEASE PRINT. Street and number or rural route)

Wheatland,

(City, town, or post office)

(Postal zone number)

Wyoming

(State)

Social Security No.

Occupation

Ranching

Do not write in these spaces

Serial  
No.

(Cashier's Stamp)

1. List your own name.  
If married and your wife (or husband) had no income, or if this is a joint return of husband and wife, list name of your wife (or husband).

List names of other close relatives (as defined in Instructions) with 1950 gross incomes of less than \$500 who received more than one-half of their support from you in 1950. If this is a joint return of husband and wife, list dependent relatives of both.

Name (please print)

Check below whether you (or your wife) were at the end of your taxable year—

65 OR OVER

BLIND

On lines a and b below—  
Write 1 if neither 65 nor blind;  
Write 2 if either 65 or blind;  
Write 3 if both 65 and blind.

Your name Eldon Johnston  
Wife's (or husband's) name Josephine Johnston

Yes  No   
Yes  No

a. Number of exemptions for you 1  
b. Number of her (his) exemptions 1

Name of Other Dependent Relative

Relationship

Address—if different from yours

Judith Johnston

Daughter

Matthew Johnston

Son

Jane Johnston

Daughter

Michael Johnston

Son

Enter here total number of exemptions claimed (yours and your wife's plus one for each dependent listed above) → 6

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1950, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Also enter amount of income tax withheld. Members of Armed Forces and persons claiming traveling or reimbursed expenses, see Instructions.

Print Employer's Name

Where Employed (City and State)

Amount of Income Tax Withheld

Total Wages

Johnston Fuel Miners

Newcastle, Wyo.

\$ 239.50

\$ 5,960.00

Fuel Oil Co.

Wheatland, Wyo.

\$ -

\$ 1,750.50

Enter totals \$ 239.50

\$ 7,710.50

3. If you received dividends, interest, or any other income, give details on page 2 and enter the total here.

IF YOUR INCOME WAS LESS THAN \$5,000.—Use the table on page 4 to find your tax—unless you itemize your deductions. This table allows about 10 percent of your total income for charitable contributions, interest, taxes, medical expenses, etc. If your deductions exceed 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.

IF INCOME WAS \$5,000 OR MORE.—Do not use tax table. Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.

HUSBAND AND WIFE.—For split-income benefits, file a joint return. If filing separate returns, and one itemizes deductions, both must itemize.

4. Add income shown in items 2 and 3, and enter the total here.

\$ 16,936.06

\$ 24,646.53

5. Enter your tax from table on page 4, or from line 18, page 3.

\$ 5,072.49

6. How much have you paid on your 1950 income tax?

\$ 239.50

(A) By tax withheld (in item 2, above). Attach Original Forms W-2.

\$ 4,700.00

(B) By payments on 1950 Declaration of Estimated Tax.

\$ 4,939.50

7. If your tax (item 5) is larger than payments (item 6), enter BALANCE OF TAX DUE here.

Enter total here →

\$ 132.99

This balance of tax due must be paid in full with return.

8. If your payments (item 6) are larger than your tax (item 5), enter the OVERPAYMENT here.

\$

Enter amount of item 8 you want: Refunded to you \$ \_\_\_\_\_; Credited on your 1951 estimated tax \$ \_\_\_\_\_.

10

Do you owe any prior year Federal tax for which you have been billed? \_\_\_\_\_

(Yes or No)

If you filed a return for a prior year, state latest year

1949-50

Platte

Wyo.

County in which you reside \_\_\_\_\_

No

Where filed \_\_\_\_\_

Is your wife (or husband) making a separate return for 1950? \_\_\_\_\_

(Yes or No)

To which Collector's office did you pay amount claimed in item 6 (B), above?

Wyo.

If "Yes," write her (or his) name \_\_\_\_\_

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

8-14-51

Eldon Johnston

(Signature of person, other than taxpayer, preparing this return)

(Date)

(Signature of taxpayer)

(Date)

(Name of firm or employer, if any)

(Signature of taxpayer's wife or husband if this is a joint return) (Date)

To assure any benefits of split-income provisions, husband and wife must include all their income, and BOTH MUST SIGN, even though only one has income.

16-62581-1





## INSTRUCTIONS

If you owned a business, or practiced a profession, you should fill in separate Schedule C on other side and enter the net profit (or loss) in Schedule C, page 2, on Form 1040.

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like. A farmer keeping his books of account on the accrual basis may include the income in such schedule from the sale of products of agriculture in lieu of including such income in Form 1040F.

**Kind of Business.**—Describe the business or profession in the space provided at the top of the schedule, as "drug store," "laundry," "grocery," "doctor," "lawyer," etc. Indicate also the name under which the business or profession is conducted and the established business address.

**Total Receipts.**—You should include all income derived from your trade or business. In determining the amount to be entered as total receipts, you should subtract from your total income such items as cost of returned goods, rebates, and allowances from the sale price or service charge.

**Cost of Goods Sold.**—If you are engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, you should, in order to reflect the gross profits correctly, take an inventory of merchandise on hand at the beginning and end of the taxable year. Generally, the bases of valuation most commonly used by business concerns and which meet the requirements of the applicable law and regulations are (a) cost and (b) cost or market, whichever is lower. The basis properly adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the basis of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "C or M" immediately before the amount column, if inventories are valued at either cost, or cost or market, whichever is lower.

If you are a dealer in securities and your books of account reflect inventories of unsold securities on hand either at (a) cost; (b) cost or market, whichever is lower; or (c) market value, you may use, in computing your cost of goods sold, the basis upon which your accounts are kept. A description of the method used must be included in the return. All securities must be inventoried by the same method. The method adopted must be adhered to in subsequent years, unless another method is authorized by the Commissioner.

If you are a retail merchant using the "retail method" of pricing inventories you may make your return upon that basis, provided that (a) the use of such method is designated upon the return; (b) accurate accounts are kept; and (c) such method is consistently adhered to unless a change is authorized by the Commissioner.

The Commissioner may consent, if you are engaged in mining or manufacturing, to the use of allocated costs as a basis for pricing inventories provided the allocation bears a reasonable relation to the respective selling values of the different kinds, sizes, or grades of products which in the aggregate absorbs the total cost of production.

An elective inventory method is provided by law which is not dependent upon the character of the business in which you are engaged and may be adopted as of the close of any taxable year. If you are permitted or required to take inventories in accordance with any one of the methods outlined above, you may treat all goods, specified in your application, remaining on hand at the close of the taxable years as being those (a) included in the opening inventory of the taxable year, in the order of acquisition and to the extent thereof, and (b) acquired during the taxable year.

The requirements with respect to the adoption and use of the elective inventory method are set forth on Form 970 which should be filed with your return for the first year of the election. Thereafter, you should attach a separate schedule showing: (a) A summary of all inventories; (b) with respect to inventories computed under the elective method, if any, the computation of quantities and cost by acquisition levels.

**Installment Sales.**—If you use the installment method of reporting income from sales, you should attach to your return a schedule showing separately for the years 1947, 1948, 1949, and 1950 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profit on amount collected.

**Salaries and Wages.**—You should enter all salaries and wages not included as "Cost of Labor" under "Cost of Goods Sold." Do not deduct any salary or wages for your own services or services of others not performed in connection with your business.

**Rent on Business Property.**—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part, which you occupy for residential purposes.

**Interest on Business Indebtedness.**—Interest on business indebtedness to others is deductible. Do not include interest to yourself on capital invested in or advanced to the business.

**Taxes on Business and Business Property.**—Include taxes paid or accrued on business property or incurred for carrying on your business. Federal import duties and Federal excise and stamp taxes are deductible if paid or incurred in carrying on a trade or business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, etc.

**Losses of Business Property.**—You may deduct losses of business property by fire, storm, or other casualty, or theft, not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowable since acquisition, insurance, salvage value, and deductible loss.

**Bad Debts Arising From Sales or Services.**—Include debts, or portions thereof, arising from sales or professional services that have been reflected in income, which have been definitely ascertained to be worthless, or such reasonable amount as has been added to a reserve for bad debts within the taxable year. A debt previously deducted as bad which reduced your tax in a prior year, if subsequently collected, must be returned as income for the year in which collected.

**Depreciation and Obsolescence.**—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. If the property was acquired by purchase on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its expected useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in the same manner, except that it will be computed on its original cost, less depreciation sustained prior to March 1, 1913, or its fair market value as of that date, whichever is greater. The capital sum to be recovered should be charged off ratably over the useful life of the property.

If a deduction is claimed on account of depreciation you should fill in Schedule C-1. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Land values or cost must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

**Repairs.**—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

**Depletion of Mines, Oil and Gas Wells, Timber, Etc.**—If a deduction is claimed on account of depletion, you should procure from the collector Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date, setting forth, in full, statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined.

**Amortization.**—You are entitled, at your election, to a deduction with respect to the amortization of the adjusted basis of any emergency facility the construction, reconstruction, erection, or installation of which was completed after December 31, 1949, or the acquisition of which occurred after December 31, 1949, and with respect to which the Government has issued a certificate of necessity. A statement of the pertinent facts should be filed with the taxpayer's election to take amortization deduction with respect to such facility. (See section 124A of the Internal Revenue Code and the regulations issued thereunder.)

**Other Business Deductions.**—You should include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, nor personal living and family expenses.

**Net Operating Loss Deduction.**—If you claim a net operating loss deduction on your return, you should file a concise statement setting forth the amount of the net operating loss deduction claimed and all material and pertinent facts relative thereto, including a detailed statement showing the computation of the net operating loss deduction. If you desire prompt payment of any refund attributable to a carry-back of a net operating loss, you should file Form 1045 in accordance with the instructions printed on such form.

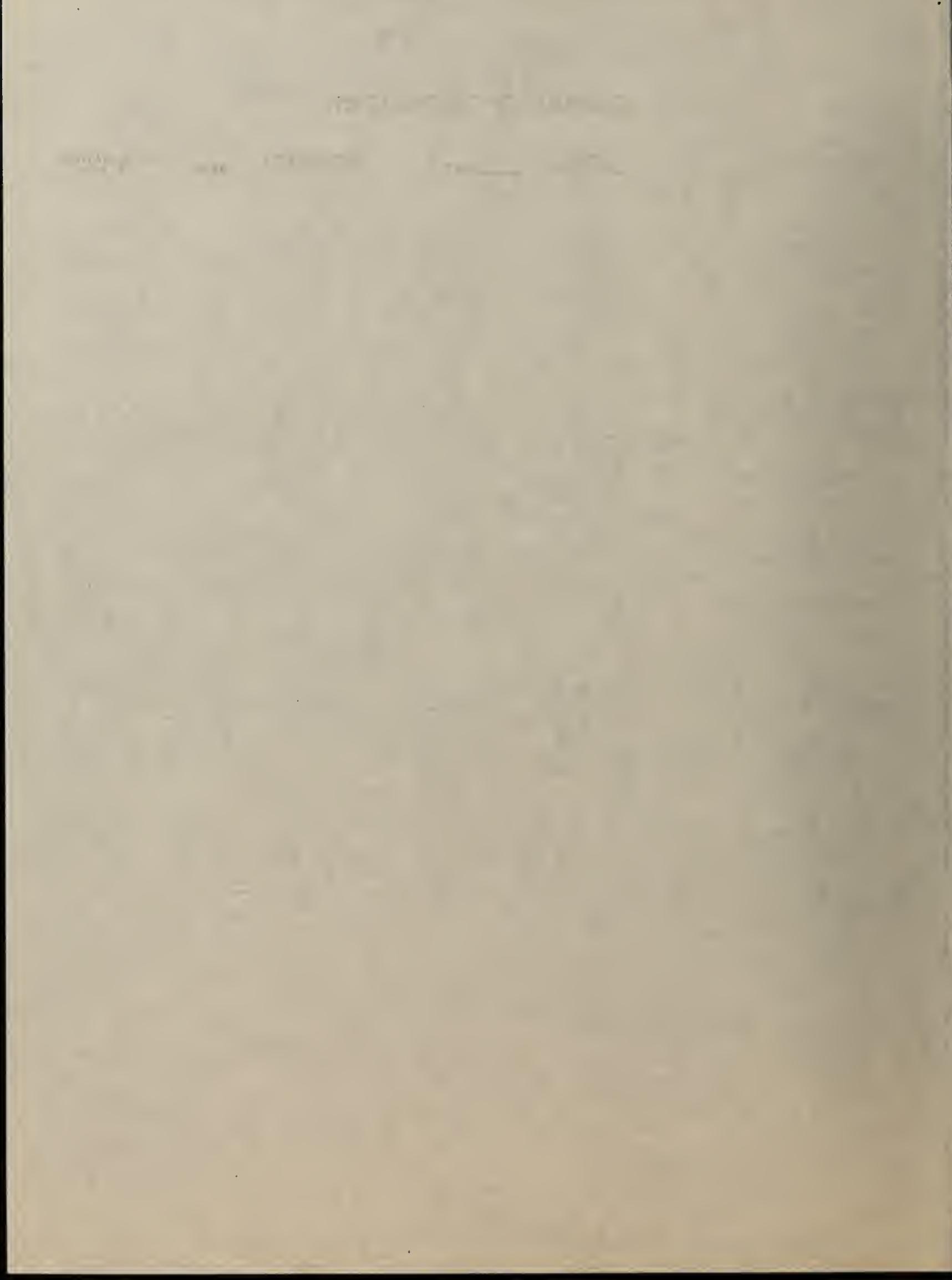
ELDON & JOSEPHINE JOHNSTON  
 Wheatland, Wyoming  
 f/y 1950-51

**SCHEDULE OF DEPRECIATION**

| PROPERTY                | DATE ACQUIRED | COST        | DEPRECIATION PRIOR YEARS | %    | DEPRECIATION THIS YEAR |
|-------------------------|---------------|-------------|--------------------------|------|------------------------|
|                         |               |             |                          | RATE |                        |
| <b>BUILDINGS</b>        |               |             |                          |      |                        |
| Ranch House             | 1-1-50        | \$ 5,000.00 | \$ 83.33                 | 4    | \$ 200.00              |
| Ranch Barns             | 1-1-50        | 1,000.00    | 20.83                    | 5    | 50.00                  |
| Fence (45 Miles) Phifer | 1-1-50        | 9,000.00    | 375.00                   | 10   | 900.00                 |
| Garage                  | 6-50          | 2,699.98    | -                        | 5    | 135.00                 |
| Corrals                 | 6-50          | 1,822.88    | -                        | 20   | 364.58                 |
| Fence (5 Miles) Collins | 6-50          | 1,000.00    | -                        | 10   | 100.00                 |
|                         |               |             |                          |      | \$ 1,749.58            |
| <b>MACHINERY</b>        |               |             |                          |      |                        |
| 1/5 Int. in Sprayer     | 3-1-48        | 193.91      | 43.61                    | 10   | 19.39                  |
| Saddle                  | 5-26-48       | 121.50      | 24.30                    | 10   | 12.15                  |
| File Case               | 7-25-49       | 77.05       | 6.43                     | 10   | 7.71                   |
| Post Hole Digger        | 12-10-49      | 285.40      | 14.27                    | 10   | 28.54                  |
| Tractor                 | 12-10-49      | 1,100.00    | 82.50                    | 15   | 165.00                 |
| 1948 Jeep               | 12-14-49      | 680.23      | 85.03                    | 25   | 170.06                 |
| Horse Trailer           | 1-15-50       | 390.76      | 16.25                    | 10   | 39.08                  |
| Tractor Scraper         | 2-10-50       | 85.00       | 2.83                     | 10   | 8.50                   |
| Chute                   | 1-10-50       | 225.00      | 18.75                    | 20   | 45.00                  |
| Truck (Old)             | 9-50          | 125.09      | -                        | 25   | 20.85                  |
|                         |               |             |                          |      | \$ 516.28              |
| <b>AUTOS</b>            |               |             |                          |      |                        |
| Chevrolet *             | 5-12-49       | 1,390.78    | 376.68                   | 25   | 86.93                  |
| Cadillac **             | 6-1-48        | 2,175.03    | 1,087.52                 | 25   | 45.29                  |
| Cadillac                | 6-27-50       | 3,803.63    | -                        | 25   | 871.64                 |
| Pontiac                 | 9-6-50        | 1,572.94    | -                        | 25   | 294.93                 |
|                         |               |             |                          |      | \$ 1,298.79            |
| Grand Total             |               |             |                          |      | \$ 3,564.65            |

\* Traded in on Pontiac

\*\* Sold 6-28-50



**Schedule D (File with Form 1040).**

**1950**

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

**SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY**

FISCAL.

**For Calendar Year 1950 or other taxable years ending after Sept. 30, 1950, but before Dec. 31, 1951**

**NAME AND ADDRESS**

ELDON & JOSEPHINE JOHNSTON Wheatland, I.O.  
**(1) CAPITAL ASSETS**

| 1. Kind of property (if necessary, attach statement of descriptive details not shown below)   | 2. Date acquired<br>Mo. Day Year | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |
|---|----------------------------------|------------------------------|--|--|--|--------------------|
| <b>SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS</b>   |                                  |                              |  |  |  |                    |
|   |                                  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |
| 1. Totals—  |                                  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |
| 2. Net short-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 1).  |                                  |                              |  |  |  | \$ .....           |
| 3. Enter your share of the net short-term gain or loss from partnerships and common trust funds.  |                                  |                              |  |  |  | \$ .....           |
| 4. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 2 and 3.  |                                  |                              |  |  |  | \$ .....           |
| <b>LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS</b>  |                                  |                              |  |  |  |                    |
| <i>Cadillac Car</i>   | <i>6-1-48</i>                    | <i>6-28-50</i>               | <i>2,000.00</i>                          | <i>1,132.81</i>  | <i>2,175.03</i>  | <i>=</i>           |
| 5. Totals—  |                                  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |
| 6. Net long-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 5).<br><i>A &amp; B</i>   |                                  |                              |  |  |  | \$ <i>957.78</i>   |
| 7. Enter the full amount of your share of the net long-term gain or loss from partnerships and common trust funds.<br><i>Installment Sales. See Schedule attached</i>   |                                  |                              |  |  |  | \$ <i>5,806.40</i> |
| 8. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 6 and 7.  |                                  |                              |  |  |  | \$ <i>6,764.18</i> |
| 9. Enter 50 percent of line 8. This is the amount to be taken into account in summary below.  |                                  |                              |  |  |  | \$ <i>3,382.09</i> |
| 10. Summary of Capital Gains (use only if gains exceed losses in lines 4 and 9):  |                                  |                              |  |  |  |                    |
| (a) Net gain for 1950 (either the sum of gains or difference between gains and losses in lines 4 and 9).  |                                  |                              |  |  |  | \$ .....           |
| (b) Capital loss carry-over, 1945–1949 inclusive.   |                                  |                              |  |  |  | \$ .....           |
| (c) If line (a) exceeds line (b), enter this excess here and on line 1, Schedule D, page 2, Form 1040.  |                                  |                              |  |  |  | \$ .....           |
| (d) If line (b) exceeds line (a), enter the excess here and use line (e) to determine allowable loss.   |                                  |                              |  |  |  | \$ .....           |
| (e) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (d); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000. |                                  |                              |  |  |  | \$ .....           |
| (f) Enter here the amount on line (e) plus any capital loss carry-over from 1945 which was not used against line (a) or in line (c).  |                                  |                              |  |  |  | \$ .....           |
| (g) Subtract line (f) from line (d) and enter the remainder here. This is your capital loss carry-over to 1951.   |                                  |                              |  |  |  | \$ .....           |
| 11. Summary of Capital Losses (use only if losses exceed gains in lines 4 and 9):   |                                  |                              |  |  |  |                    |
| (a) Net loss for 1950 (either the sum of losses or difference between losses and gains in lines 4 and 9).   |                                  |                              |  |  |  | \$ .....           |
| (b) Capital loss carry-over, 1945–1949 inclusive.   |                                  |                              |  |  |  | \$ .....           |
| (c) Total of lines (a) and (b).   |                                  |                              |  |  |  | \$ .....           |
| (d) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (c); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000. |                                  |                              |  |  |  | \$ .....           |
| (e) Enter here the amount on line (d) plus the amount of any 1945 capital loss carry-over not used in line (d).   |                                  |                              |  |  |  | \$ .....           |
| (f) Subtract line (e) from line (c) and enter the remainder here. This is your capital loss carry-over to 1951.   |                                  |                              |  |  |  | \$ .....           |
| <b>(2) PROPERTY OTHER THAN CAPITAL ASSETS</b>   |                                  |                              |  |  |  |                    |
| 1. Kind of property   | 2. Date acquired<br>Mo. Day Year | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |
|   |                                  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |
| 1. Totals—  |                                  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |
| 2. Total net gain or loss (columns 4 plus 5 minus the sum of columns 6 and 7). Enter on line 2, Schedule D, page 2, Form 1040.  |                                  |                              |  |  |  | \$ .....           |

**COMPUTATION OF ALTERNATIVE TAX FOR CALENDAR YEAR 1950**

**Use only if you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, and line 5 or 9, page 3, Form 1040, exceeds \$20,000**

|  |          |
|--|----------|
| 1. Enter the income from either line 5 (if separate return) or line 9 (if joint return) page 3, Form 1040.....   | \$ _____ |
| 2. If separate return, enter net long-term capital gain or excess of net long-term capital gain over net short-term capital loss (the gain in line 9, Schedule D, less the sum of any losses in lines 4 and 10 (b)); if joint return, enter one-half of such amount..... | \$ _____ |
| 3. Balance (line 1 less line 2).....   | \$ _____ |
| 4. Enter tentative tax on amount on line 3 (See Form 1040 Instructions).....   | \$ _____ |
| 5. If line 4 is—(a) Not over \$400, enter 13% of amount on line 4.....<br>(b) Over \$400 but not in excess of \$100,000, enter \$52 plus 9% of the excess over \$400.....<br>(c) Over \$100,000, enter \$9,016 plus 7.3% of the excess over \$100,000.....               | \$ _____ |
| 6. Balance (line 4 less line 5). This is the partial tax for a separate return.....  | \$ _____ |
| 7. If you are filing a joint return, multiply amount on line 6 by two.....   | \$ _____ |
| 8. If separate return, enter 50% of amount on line 2; if joint return, enter full amount of line 2.....  | \$ _____ |
| 9. Enter amount from either line 6 or 7, whichever is applicable.....  | \$ _____ |
| 10. Alternative tax (line 8 plus line 9).....  | \$ _____ |
| 11. Enter total normal tax and surtax from page 3, Form 1040 (either line 8 or line 13, whichever is applicable).....  | \$ _____ |
| 12. Tax liability (line 10 or 11, whichever is smaller). Enter here and also in line 14, page 3, Form 1040.....  | \$ _____ |

**INSTRUCTIONS—(References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.**—Report details in schedule on other side.

**"Capital assets" defined.**—The term "capital assets" means—All property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includable in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1);
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued at a discount and maturing within one year of issue.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a gain from the sale or exchange of a capital asset held for more than 6 months.

A capital gain dividend, as defined in section 362 (relating to tax on regulated investment companies), shall be treated by the shareholder as gains from the sale or exchange of capital assets held for more than 6 months.

Subsections (j) and (k) of section 117, in effect, provide that all transactions covered by these subsections shall, in the event of a net gain, be taken into account at 50 percent as in the case of long-term capital gain but, in the event of a net loss, shall be taken into account at 100 percent as in the case of property other than capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D on the other side. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Even though the law excludes depreciable and real properties used in the trade or business from the definition of "capital assets" under section 117 (a), section 117 (j) provides that gains and losses from sales and exchanges of such properties plus gains and losses from compulsory or involuntary conversions, shall be considered as gains and losses from the sale or exchange of capital assets in the event the gains exceed the losses from all such transactions. In order to qualify under subsection (j), the depreciable and real properties used in your trade or business must (a) have been held by you for more than 6 months, and (b) not held primarily for sale to customers in the ordinary course of your trade or business, nor properly includable in your inventory if on hand at the close of the taxable year. Section 117 (k) provides that to elect the special treatment under section 117 (j) for gains or losses from the cutting of timber, you must (a) own the timber cut, or (b) have a contract right to cut timber, or (c) upon your disposal of timber under contract, retain an economic interest in such timber.

**Kind of property listed.**—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

**Basis.**—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. The basis of the property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or market value of property on date of gift. The basis of property acquired by inheritance is the fair market value of the property at time of acquisition which generally is the date of death. In the case of sales and exchanges of owner-occupied residences, automobiles, and other such nonincome-producing properties, the basis for determining

gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such nonincome-producing properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

**Losses on securities becoming worthless.**—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

**Nonbusiness debts.**—If a debt, such as a personal loan but not (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 6 (describe in column 1) of schedule of short-term capital gains and losses on other side.

**Classification of capital gains and losses.**—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" to capital assets held for more than 6 months.

**Collapsible corporations.**—Gain from the sale or exchange of stock of a collapsible corporation is not a capital gain. (See section 117 (m).)

**"Wash sales" losses.**—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and fiduciary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

**Nondeductible losses.**—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

**LIMITATION ON ALLOWABLE CAPITAL LOSSES.**—Allowable losses from current year sales or exchanges of capital assets shall be allowed only to the extent of (1) current year gains from such sales or exchanges plus (2) the smaller of either the net income of the current year (or adjusted gross income if tax table is used) computed without regard to capital gains or losses, or \$1,000. The excess of such allowable losses over the sum of items (1) plus (2) above is called "capital loss carry-over." It may be carried forward and used against any such gain and income of the five succeeding years. However, the capital loss carry-over of each year should be kept separate, since the law limits the use of such carry-over to the five succeeding years. Therefore, in offsetting your capital gain and income of 1950 by prior year loss carry-overs, use any capital loss carry-over remaining from 1945 before using any such carry-over from 1946 or subsequent years. Any 1945 carry-over which cannot be used in 1950 must be excluded in determining your total loss carry-over to 1951 and subsequent years.

**ALTERNATIVE TAX.**—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with surtax net income exceeding \$20,000, or (b) filing joint returns with surtax net income exceeding \$40,000 should compute the alternative tax (see computation of alternative tax above). The alternative tax, if less than the normal tax and surtax computed on page 3 of Form 1040, shall be the tax liability.

**Schedule D (File with Form 1040)**

**U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE**

## FISCAL.

1950

**SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY**

For Calendar Year 1950 or other taxable years ending after Sept. 30, 1950, but before Dec. 31, 1951

**ELDON & JOSEPHINE JOHNSTON, Wheatland**

**NAME AND ADDRESS**

**(1) CAPITAL ASSETS**

| 1. Kind of property (if necessary, attach statement of descriptive details not shown below)   | 2. Date acquired<br>Mo. Day Year   | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |          |
|---|--|------------------------------|--|--|--|--------------------|----------|
| <b>SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS</b>   |  |                              |  |  |  |                    |          |
|   |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 1. Totals   |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 2. Net short-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 1).  |  |                              |  |  |  | \$ .....           |          |
| 3. Enter your share of the net short-term gain or loss from partnerships and common trust funds.  |  |                              |  |  |  | \$ .....           |          |
| 4. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 2 and 3.  |  |                              |  |  |  | \$ .....           |          |
| <b>Ranch</b>  | <b>LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS</b> |                              |  |  |  | 160,000.00         | 9,165.00 |
| <i>% of Profit .5574621 x \$1,500. Rec'd. in 1950-51</i>  |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 5. Totals   |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 6. Net long-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 5).   |  |                              |  |  |  | 836.19             |          |
| 7. Enter the full amount of your share of the net long-term gain or loss from partnerships and common trust funds.  |  |                              |  |  |  | \$ .....           |          |
| 8. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 6 and 7.  |  |                              |  |  |  | \$ .....           |          |
| 9. Enter 50 percent of line 8. This is the amount to be taken into account in summary below.  |  |                              |  |  |  | \$ .....           |          |
| 10. Summary of Capital Gains (use only if gains exceed losses in lines 4 and 9):  |  |                              |  |  |  |                    |          |
| (a) Net gain for 1950 (either the sum of gains or difference between gains and losses in lines 4 and 9).  |  |                              |  |  |  | \$ .....           |          |
| (b) Capital loss carry-over, 1945-1949 inclusive.   |  |                              |  |  |  | \$ .....           |          |
| (c) If line (a) exceeds line (b), enter this excess here and on line 1, Schedule D, page 2, Form 1040.  |  |                              |  |  |  | \$ .....           |          |
| (d) If line (b) exceeds line (a), enter the excess here and use line (e) to determine allowable loss.   |  |                              |  |  |  | \$ .....           |          |
| (e) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (d); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000. |  |                              |  |  |  | \$ .....           |          |
| (f) Enter here the amount on line (e) plus any capital loss carry-over from 1945 which was not used against line (a) or in line (e).  |  |                              |  |  |  | \$ .....           |          |
| (g) Subtract line (f) from line (d) and enter the remainder here. This is your capital loss carry-over to 1951.   |  |                              |  |  |  | \$ .....           |          |
| 11. Summary of Capital Losses (use only if losses exceed gains in lines 4 and 9):   |  |                              |  |  |  |                    |          |
| (a) Net loss for 1950 (either the sum of losses or difference between losses and gains in lines 4 and 9).   |  |                              |  |  |  | \$ .....           |          |
| (b) Capital loss carry-over, 1945-1949 inclusive.   |  |                              |  |  |  | \$ .....           |          |
| (c) Total of lines (a) and (b).   |  |                              |  |  |  | \$ .....           |          |
| (d) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (c); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000. |  |                              |  |  |  | \$ .....           |          |
| (e) Enter here the amount on line (d) plus the amount of any 1945 capital loss carry-over not used in line (d).   |  |                              |  |  |  | \$ .....           |          |
| (f) Subtract line (e) from line (c) and enter the remainder here. This is your capital loss carry-over to 1951.   |  |                              |  |  |  | \$ .....           |          |
| <b>(2) PROPERTY OTHER THAN CAPITAL ASSETS</b>   |  |                              |  |  |  |                    |          |
| 1. Kind of property   | 2. Date acquired<br>Mo. Day Year   | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |          |
|   |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 1. Totals   |  |                              | \$ .....                                 | \$ .....   | \$ .....   | \$ .....           |          |
| 2. Total net gain or loss (columns 4 plus 5 minus the sum of columns 6 and 7). Enter on line 2, Schedule D, page 2, Form 1040.  |  |                              |  |  |  | \$ .....           |          |

**COMPUTATION OF ALTERNATIVE TAX FOR CALENDAR YEAR 1950**

Use only if you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, and line 5 or 9, page 3, Form 1040, exceeds \$20,000

|  |         |
|--|---------|
| 1. Enter the income from either line 5 (if separate return) or line 9 (if joint return) page 3, Form 1040-----   | \$----- |
| 2. If separate return, enter net long-term capital gain or excess of net long-term capital gain over net short-term capital loss (the gain in line 9, Schedule D, less the sum of any losses in lines 4 and 10 (b)); if joint return, enter one-half of such amount----- | \$----- |
| 3. Balance (line 1 less line 2)-----   | \$----- |
| 4. Enter tentative tax on amount on line 3 (See Form 1040 Instructions)-----   | \$----- |
| 5. If line 4 is—(a) Not over \$400, enter 13% of amount on line 4<br>(b) Over \$400 but not in excess of \$100,000, enter \$52 plus 9% of the excess over \$400<br>(c) Over \$100,000, enter \$9,016 plus 7.3% of the excess over \$100,000-----                         | \$----- |
| 6. Balance (line 4 less line 5). This is the partial tax for a separate return-----  | \$----- |
| 7. If you are filing a joint return, multiply amount on line 6 by two-----   | \$----- |
| 8. If separate return, enter 50% of amount on line 2; if joint return, enter full amount of line 2-----  | \$----- |
| 9. Enter amount from either line 6 or 7, whichever is applicable-----  | \$----- |
| 10. Alternative tax (line 8 plus line 9)-----  | \$----- |
| 11. Enter total normal tax and surtax from page 3, Form 1040 (either line 8 or line 13, whichever is applicable)-----  | \$----- |
| 12. Tax liability (line 10 or 11, whichever is smaller). Enter here and also in line 14, page 3, Form 1040-----  | \$----- |

**INSTRUCTIONS—(References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.**—Report details in schedule on other side.

**"Capital assets"** defined.—The term "capital assets" means—All property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includable in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1);
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued at a discount and maturing within one year of issue.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a gain from the sale or exchange of a capital asset held for more than 6 months.

A capital gain dividend, as defined in section 362 (relating to tax on regulated investment companies), shall be treated by the shareholder as gains from the sale or exchange of capital assets held for more than 6 months.

Subsections (j) and (k) of section 117, in effect, provide that all transactions covered by these subsections shall, in the event of a net gain, be taken into account at 50 percent as in the case of long-term capital gain but, in the event of a net loss, shall be taken into account at 100 percent as in the case of property other than capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D on the other side. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Even though the law excludes depreciable and real properties used in the trade or business from the definition of "capital assets" under section 117 (a), section 117 (j) provides that gains and losses from sales and exchanges of such properties plus gains and losses from compulsory or involuntary conversions, shall be considered as gains and losses from the sale or exchange of capital assets in the event the gains exceed the losses from all such transactions. In order to qualify under subsection (j), the depreciable and real properties used in your trade or business must (a) have been held by you for more than 6 months, and (b) not held primarily for sale to customers in the ordinary course of your trade or business, nor properly includable in your inventory if on hand at the close of the taxable year. Section 117 (k) provides that to elect the special treatment under section 117 (j) for gains or losses from the cutting of timber, you must (a) own the timber cut, or (b) have a contract right to cut timber, or (c) upon your disposal of timber under contract, retain an economic interest in such timber.

**Kind of property listed.**—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

**Basis.**—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. The basis of the property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or market value of property on date of gift. The basis of property acquired by inheritance is the fair market value of the property at time of acquisition which generally is the date of death. In the case of sales and exchanges of owner-occupied residences, automobiles, and other such nonincome-producing properties, the basis for determining

gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such nonincome-producing properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

**Losses on securities becoming worthless.**—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

**Nonbusiness debts.**—If a debt, such as a personal loan but not (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 6 (describe in column 1) of schedule of short-term capital gains and losses on other side.

**Classification of capital gains and losses.**—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" to capital assets held for more than 6 months.

**Collapsible corporations.**—Gain from the sale or exchange of stock of a collapsible corporation is not a capital gain. (See section 117 (m).)

**"Wash sales" losses.**—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and fiduciary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

**Nondeductible losses.**—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

**LIMITATION ON ALLOWABLE CAPITAL LOSSES.**—Allowable losses from current year sales or exchanges of capital assets shall be allowed only to the extent of (1) current year gains from such sales or exchanges plus (2) the smaller of either the net income of the current year (or adjusted gross income if tax table is used) computed without regard to capital gains or losses, or \$1,000. The excess of such allowable losses over the sum of items (1) plus (2) above is called "capital loss carry-over." It may be carried forward and used against any such gain and income of the five succeeding years. However, the capital loss carry-over of each year should be kept separate, since the law limits the use of such carry-over to the five succeeding years. Therefore, in offsetting your capital gain and income of 1950 by prior year loss carry-overs, use any capital loss carry-over remaining from 1945 before using any such carry-over from 1946 or subsequent years. Any 1945 carry-over which cannot be used in 1950 must be excluded in determining your total loss carry-over to 1951 and subsequent years.

**ALTERNATIVE TAX.**—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with surtax net income exceeding \$20,000, or (b) filing joint returns with surtax net income exceeding \$40,000 should compute the alternative tax (see computation of alternative tax above). The alternative tax, if less than the normal tax and surtax computed on page 3 of Form 1040, shall be the tax liability.

**Schedule D (File with Form 1040)**U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE**1950****FISCAL****SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY****SCHEDULE B**

For Calendar Year 1950 or other taxable years ending after Sept. 30, 1950, but before Dec. 31, 1951

NAME AND ADDRESS

**ELDON & JOSEPHINE JOHNSTON, Wheatland, Wyo.****(1) CAPITAL ASSETS**

| 1. Kind of property (if necessary, attach statement of descriptive details not shown below)   | 2. Date acquired<br>Mo. Day Year | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |
|---|----------------------------------|------------------------------|--|--|--|--------------------|
| <b>SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS</b>   |                                  |                              |  |  |  |                    |
| .....   | .....                            | .....                        | \$.....                                  | \$.....  | \$.....  | \$.....            |
| .....   | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| .....   | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| 1. Totals.....  | .....                            | .....                        | \$.....                                  | \$.....  | \$.....  | \$.....            |
| 2. Net short-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 1).....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| 3. Enter your share of the net short-term gain or loss from partnerships and common trust funds.....  | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| 4. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 2 and 3.....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| <b>LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS</b>  |                                  |                              |  |  |  |                    |
| <i>Sale Culver Johnston<br/>Partnership interest<br/>in Pipe Line permit</i>  | <i>10-1147</i>                   | <i>8-7-51</i>                | <i>\$24,750.00</i>                       | <i>-</i>   | <i>\$1,319.00</i>  | <i>\$.....</i>     |
| <i>\$ of Profit .946707 x \$5,250.00 rec'd in 1950-51</i>   |                                  |                              |  |  |  |                    |
| 5. Totals.....  | .....                            | .....                        | \$.....                                  | \$.....  | \$.....  | \$.....            |
| 6. Net long-term gain or loss other than from partnerships and common trust funds (column 4 plus column 5 minus the sum of columns 6 and 7, of line 5).....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| 7. Enter the full amount of your share of the net long-term gain or loss from partnerships and common trust funds.....  | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| 8. Enter here the sum of gains or losses, or difference between gain and loss, shown in lines 6 and 7.....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| 9. Enter 50 percent of line 8. This is the amount to be taken into account in summary below.....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| 10. Summary of Capital Gains (use only if gains exceed losses in lines 4 and 9):  | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| (a) Net gain for 1950 (either the sum of gains or difference between gains and losses in lines 4 and 9).....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (b) Capital loss carry-over, 1945-1949 inclusive.....   | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| (c) If line (a) exceeds line (b), enter this excess here and on line 1, Schedule D, page 2, Form 1040.....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (d) If line (b) exceeds line (a), enter the excess here and use line (e) to determine allowable loss.....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (e) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (d); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000..... | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (f) Enter here the amount on line (e) plus any capital loss carry-over from 1945 which was not used against line (a) or in line (e).....  | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (g) Subtract line (f) from line (d) and enter the remainder here. This is your capital loss carry-over to 1951.....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| 11. Summary of Capital Losses (use only if losses exceed gains in lines 4 and 9):   | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| (a) Net loss for 1950 (either the sum of losses or difference between losses and gains in lines 4 and 9).....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (b) Capital loss carry-over, 1945-1949 inclusive.....   | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| (c) Total of lines (a) and (b).....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (d) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (c); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000..... | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (e) Enter here the amount on line (d) plus the amount of any 1945 capital loss carry-over not used in line (d).....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |
| (f) Subtract line (e) from line (c) and enter the remainder here. This is your capital loss carry-over to 1951.....   | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |

**(2) PROPERTY OTHER THAN CAPITAL ASSETS**

| 1. Kind of property  | 2. Date acquired<br>Mo. Day Year | 3. Date sold<br>Mo. Day Year | 4. Gross sales price<br>(contract price) | 5. Depreciation allowed<br>(or allowable) since acquisition or March 1, 1913 (attach schedule) | 6. Cost or other basis and cost of subsequent improvements<br>(If not purchased, attach explanation) | 7. Expense of sale |
|--|----------------------------------|------------------------------|--|--|--|--------------------|
| .....  | .....                            | .....                        | \$.....                                  | \$.....  | \$.....  | \$.....            |
| .....  | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| .....  | .....                            | .....                        | .....                                    | .....  | .....  | .....              |
| 1. Totals.....   | .....                            | .....                        | \$.....                                  | \$.....  | \$.....  | \$.....            |
| 2. Total net gain or loss (columns 4 plus 5 minus the sum of columns 6 and 7). Enter on line 2, Schedule D, page 2, Form 1040..... | .....                            | .....                        | .....                                    | .....  | .....  | \$.....            |

**COMPUTATION OF ALTERNATIVE TAX FOR CALENDAR YEAR 1950**

Use only if you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, and line 5 or 9, page 3, Form 1040, exceeds \$20,000

|  |          |
|--|----------|
| 1. Enter the income from either line 5 (if separate return) or line 9 (if joint return) page 3, Form 1040.   | \$ _____ |
| 2. If separate return, enter net long-term capital gain or excess of net long-term capital gain over net short-term capital loss (the gain in line 9, Schedule D, less the sum of any losses in lines 4 and 10 (b)); if joint return, enter one-half of such amount. | \$ _____ |
| 3. Balance (line 1 less line 2).   | \$ _____ |
| 4. Enter tentative tax on amount on line 3 (See Form 1040 Instructions).   | \$ _____ |
| 5. If line 4 is—(a) Not over \$400, enter 13% of amount on line 4.<br>(b) Over \$400 but not in excess of \$100,000, enter \$52 plus 9% of the excess over \$400.<br>(c) Over \$100,000, enter \$9,016 plus 7.3% of the excess over \$100,000.                       | \$ _____ |
| 6. Balance (line 4 less line 5). This is the partial tax for a separate return.  | \$ _____ |
| 7. If you are filing a joint return, multiply amount on line 6 by two.   | \$ _____ |
| 8. If separate return, enter 50% of amount on line 2; if joint return, enter full amount of line 2.  | \$ _____ |
| 9. Enter amount from either line 6 or 7, whichever is applicable.  | \$ _____ |
| 10. Alternative tax (line 8 plus line 9).  | \$ _____ |
| 11. Enter total normal tax and surtax from page 3, Form 1040 (either line 8 or line 13, whichever is applicable).  | \$ _____ |
| 12. Tax liability (line 10 or 11, whichever is smaller). Enter here and also in line 14, page 3, Form 1040.  | \$ _____ |

**INSTRUCTIONS—(References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.**—Report details in schedule on other side.

**"Capital assets"** defined.—The term "capital assets" means—All property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includable in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1);
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued at a discount and maturing within one year of issue.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a gain from the sale or exchange of a capital asset held for more than 6 months.

A capital gain dividend, as defined in section 362 (relating to tax on regulated investment companies), shall be treated by the shareholder as gains from the sale or exchange of capital assets held for more than 6 months.

Subsections (j) and (k) of section 117, in effect, provide that all transactions covered by these subsections shall, in the event of a net gain, be taken into account at 50 percent as in the case of long-term capital gain but, in the event of a net loss, shall be taken into account at 100 percent as in the case of property other than capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D on the other side. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Even though the law excludes depreciable and real properties used in the trade or business from the definition of "capital assets" under section 117 (a), section 117 (j) provides that gains and losses from sales and exchanges of such properties plus gains and losses from compulsory or involuntary conversions, shall be considered as gains and losses from the sale or exchange of capital assets in the event the gains exceed the losses from all such transactions. In order to qualify under subsection (j), the depreciable and real properties used in your trade or business must (a) have been held by you for more than 6 months, and (b) not held primarily for sale to customers in the ordinary course of your trade or business, nor properly includable in your inventory if on hand at the close of the taxable year. Section 117 (k) provides that to elect the special treatment under section 117 (j) for gains or losses from the cutting of timber, you must (a) own the timber cut, or (b) have a contract right to cut timber, or (c) upon your disposal of timber under contract, retain an economic interest in such timber.

**Kind of property listed.**—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

**Basis.**—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. The basis of the property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or market value of property on date of gift. The basis of property acquired by inheritance is the fair market value of the property at time of acquisition which generally is the date of death. In the case of sales and exchanges of owner-occupied residences, automobiles, and other such nonincome-producing properties, the basis for determining

gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such nonincome-producing properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

**Losses on securities becoming worthless.**—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

**Nonbusiness debts.**—If a debt, such as a personal loan but not (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 6 (describe in column 1) of schedule of short-term capital gains and losses on other side.

**Classification of capital gains and losses.**—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" to capital assets held for more than 6 months.

**Collapsible corporations.**—Gain from the sale or exchange of stock of a collapsible corporation is not a capital gain. (See section 117 (m).)

**"Wash sales" losses.**—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and fiduciary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

**Nondeductible losses.**—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

**LIMITATION ON ALLOWABLE CAPITAL LOSSES.**—Allowable losses from current year sales or exchanges of capital assets shall be allowed only to the extent of (1) current year gains from such sales or exchanges plus (2) the smaller of either the net income of the current year (or adjusted gross income if tax table is used) computed without regard to capital gains or losses, or \$1,000. The excess of such allowable losses over the sum of items (1) plus (2) above is called "capital loss carry-over." It may be carried forward and used against any such gain and income of the five succeeding years. However, the capital loss carry-over of each year should be kept separate, since the law limits the use of such carry-over to the five succeeding years. Therefore, in offsetting your capital gain and income of 1950 by prior year loss carry-overs, use any capital loss carry-over remaining from 1945 before using any such carry-over from 1946 or subsequent years. Any 1945 carry-over which cannot be used in 1950 must be excluded in determining your total loss carry-over to 1951 and subsequent years.

**ALTERNATIVE TAX.**—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with surtax net income exceeding \$20,000, or (b) filing joint returns with surtax net income exceeding \$40,000 should compute the alternative tax (see computation of alternative tax above). The alternative tax, if less than the normal tax and surtax computed on page 3 of Form 1040, shall be the tax liability.

**UNITED STATES  
COMPUTATION OF INCOME TAX**

**1950-1951**

FOR TAXABLE YEARS ENDING AFTER SEPTEMBER 30, 1950, BUT BEFORE  
DECEMBER 31, 1951 (OTHER THAN CALENDAR YEAR 1950)

Fiscal year beginning June 1 50, 1950, and  
ending May 31, 51, 1951.

(PRINT NAME AND ADDRESS PLAINLY)

**ELDON & JOSEPHINE JOHNSTON**

(Name) (If this return is for husband and wife, use first names of both)

(Street and number, or rural route)  
**Wheatland, Platte, Wyoming**

(City or town, postal zone number) (County) (State)

**FOR TAXABLE YEARS BEGINNING BEFORE OCT. 1, 1950, AND ENDING BEFORE OCT. 1, 1951**

(For taxable years beginning after Sept. 30, 1950, and ending before Dec. 31, 1951, use other side)

**TENTATIVE TAXES FOR PERSONS USING TAX TABLES ON PAGES 3 AND 4 OF THIS FORM**

1. Adjusted gross income (item 4, page 1, Form 1040 (1950))
2. Tax on item 1, above, from Tax Table A on page 3 of this form. (Enter here and as item 14)
3. Tax on item 1, above, from Tax Table B on page 4 of this form. (Enter here and as item 16)

**TENTATIVE TAXES FOR PERSONS NOT USING TAX TABLES ON PAGES 3 AND 4 OF THIS FORM**

4. Amount of income shown as line 5, page 3, Form 1040 (1950)

Items 5, 6, and 7 should be filled in ONLY by a single person or a married person making a separate return.

5. Use the tax rates (combined normal tax and surtax) on page 2 to figure combined normal tax and surtax on amount shown in item 4. (If item 4 includes partially tax-exempt interest, see Instruction 4.) (Enter here and as item 16)
6. If the amount entered in item 5 is—

- (a) not over \$400, enter 17 percent of amount in item 5.
- (b) over \$400 but not over \$100,000, enter \$68 plus 12 percent of the excess over \$400.
- (c) over \$100,000, enter \$12,020 plus 9.75 percent of the excess over \$100,000.

7. Subtract item 6 from item 5. (Enter here and as item 14)

Items 8 to 13 should be filled in ONLY if this is a joint return of husband and wife.

8. Enter here one-half of amount shown in item 4.
9. Use the tax rates (combined normal tax and surtax) on page 2 to figure combined normal tax and surtax on amount shown in item 8. (If item 4 includes partially tax-exempt interest, see Instruction 4)

10. If the amount entered in item 9 is—

- (a) not over \$400, enter 17 percent of amount in item 9.
- (b) over \$400 but not over \$100,000, enter \$68 plus 12 percent of the excess over \$400.
- (c) over \$100,000, enter \$12,020 plus 9.75 percent of the excess over \$100,000.

11. Subtract item 10 from item 9.

12. Multiply the amount in item 11 by 2. (Enter here and as item 14)

13. Multiply the amount in item 9 by 2. (Enter here and as item 16)

**PRORATION OF TENTATIVE TAXES**

14. Total tentative tax computed at rates in effect prior to October 1, 1950. (Item 2, 7, or 12, whichever is applicable)

**4,621 98**

\$

15. Portion of total tentative tax (item 14 multiplied by number of months in the taxable year prior to October 1, 1950, divided by the number of months in the taxable year. See Instruction 5)

**1,540 66**

\$

16. Total tentative tax computed at rates in effect after September 30, 1950. (Item 3, 5, or 13, whichever is applicable)

**5,297.70**

\$

17. Portion of total tentative tax (item 16 multiplied by number of months in the taxable year after September 30, 1950, divided by the number of months in the taxable year. See Instruction 5)

**3,531 80**

\$

18. Combined normal tax and surtax (item 15 plus item 17)

**5,072 49**

\$

19. Total tax (item 18 or alternative tax, whichever is lower)

(If you used the tax tables on pages 3 and 4 of this form or if you used the standard deduction, disregard items 20, 21, and 22 and enter in item 23 the amount entered in item 19.)

20. Income tax payments to a foreign country or United States possession. (Attach Form 1116)

**\$**

21. Income tax payments at source on tax-free covenant bond interest

22. Total items 20 and 21

**5,072 49**

\$

23. Subtract item 22 from item 19. (Enter the balance here and as item 5, page 1, Form 1040 (1950).) This is your tax

|                   |                                      |   |  |   |   |   |                                      |  |  |  |                                      |   |   |   |   |   |   |                                      |   |  |  |  |                                      |  |  |  |  |  |  |                                   |  |  |   |  |
|-------------------|--------------------------------------|---|--|---|---|---|--------------------------------------|--|--|--|--------------------------------------|---|---|---|---|---|---|--------------------------------------|---|--|--|--|--------------------------------------|--|--|--|--|--|--|-----------------------------------|--|--|---|--|
| Not over \$22,000 | 20% of the amount not over \$22,000. | \$840, plus 26% of excess over \$4,000. | \$31,360, plus 30% of excess over \$6,000. | \$32,640, plus 34% of excess over \$10,000. | \$31,960, plus 38% of excess over \$10,000. | \$32,120,000 but not over \$31,200,000. | Over \$31,000 but not over \$31,000. | \$31,660, plus 30% of excess over \$6,000. | \$31,360, plus 22% of excess over \$2,000. | \$3400, plus 26% of excess over \$4,000. | Over \$34,000 but not over \$34,000. | \$34,000, plus 38% of excess over \$10,000. | \$31,400, plus 43% of excess over \$12,000. | \$34,260, plus 47% of excess over \$14,000. | \$35,200, plus 50% of excess over \$16,000. | \$36,200, plus 53% of excess over \$18,000. | \$37,260, plus 56% of excess over \$20,000. | Over \$20,000 but not over \$22,000. | \$38,380, plus 59% of excess over \$22,000. | \$310,740, plus 62% of excess over \$26,000. | \$314,460, plus 65% of excess over \$32,000. | \$318,360, plus 69% of excess over \$38,000. | Over \$33,000 but not over \$34,000. | \$341,500, plus 72% of excess over \$44,000. | \$326,500, plus 75% of excess over \$44,000. | \$334,320, plus 78% of excess over \$50,000. | \$342,120, plus 81% of excess over \$57,000. | \$350,220, plus 84% of excess over \$68,000. | Over \$380,000 but not over \$390,000. | \$390,000 but not over \$390,000. | \$367,320, plus 89% of excess over \$80,000. | \$383,620, plus 87% of excess over \$90,000. | \$391,111,820, plus 91% of excess over \$200,000. | Over \$395,000 but not over \$400,000. |
|-------------------|--------------------------------------|---|--|---|---|---|--------------------------------------|--|--|--|--------------------------------------|---|---|---|---|---|---|--------------------------------------|---|--|--|--|--------------------------------------|--|--|--|--|--|--|-----------------------------------|--|--|---|--|

#### COMBINED NORMAL TAX AND SURTAX RATES

## INSTRUCTIONS

| FOR PERSONS NOT USING TAX TABLE B ON PAGE 4 OF THIS FORM   |          |
|--|----------|
| 1. Adjusted gross income (item 4, page 1, Form 1040 (1950))  | \$ _____ |
| 2. Enter your tax on item 1, above, from Tax Table B on page 4 of this form. (Enter this amount here and as item 5, page 1, Form 1040 (1950)).   | \$ _____ |
| 3. Amount of income shown as Line 5, page 3, Form 1040 (1950)  | \$ _____ |
| 4. Use the tax rates (combined normal tax and surtax) shown on this page to figure combined normal tax and surtax on amount shown in item 3. (If item 3 includes partially tax-exempt interest, see Instruction 4).<br>Items 5, 6, and 7 should be filled in ONLY if this is a joint return of husband and wife. | \$ _____ |
| 5. Enter here one-half of amount in item 3   | \$ _____ |
| 6. Use the tax rates (combined normal tax and surtax) shown on this page to figure combined normal tax and surtax on amount shown in item 5. (If item 3 includes partially tax-exempt interest, see Instruction 4).  | \$ _____ |
| 7. Multiply amount in item 6 by two  | \$ _____ |
| 8. Alternative tax, if lower than item 4 or item 7   | \$ _____ |
| 9. Income tax payments to a foreign country or United States possession.<br>(Attach Form 1116)   | \$ _____ |
| 10. Income tax payments at source on tax-free covenant bond interest<br>11. Total of items 9 and 10  | \$ _____ |
| 12. Subtract item 11 from item 4, 7, or 8, whichever is applicable. (Enter the balance here and as item 5, page 1, Form 1040 (1950).) This is your tax.  | \$ _____ |

**ITEMIZED DEDUCTIONS—FOR PERSONS NOT USING TAX TABLE ON PAGE 4 OR STANDARD DEDUCTION ON LINE 2 BELOW—**

'If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize'

Describe deductions and state to whom paid. If more space is needed, list deductions on separate sheet of paper and attach to this return.

Amount

|               |    |  |
|---------------|----|--|
| Contributions | \$ |  |
|               |    |  |
|               |    |  |

Allowable Contributions (not in excess of 15 percent of item 4, page 1).

\$

|          |    |  |
|----------|----|--|
| Interest | \$ |  |
|          |    |  |
|          |    |  |

Total Interest.

\$

|       |    |  |
|-------|----|--|
| Taxes | \$ |  |
|       |    |  |
|       |    |  |

Total Taxes.

|  |    |  |
|--|----|--|
| Losses from fire, storm, or other casualty, or theft | \$ |  |
|  |    |  |
|  |    |  |

Total Allowable Losses (not compensated by insurance or otherwise).

\$

|                             |    |  |
|-----------------------------|----|--|
| Medical and dental expenses | \$ |  |
|                             |    |  |
|                             |    |  |

Net Expenses (not compensated by insurance or otherwise).

\$

Enter 5 percent of item 4, page 1, and subtract from Net Expenses.

Allowable Medical and Dental Expenses. See Instructions for limitation.

|                                  |    |  |
|----------------------------------|----|--|
| Miscellaneous (See Instructions) | \$ |  |
|                                  |    |  |
|                                  |    |  |

Total Miscellaneous Deductions.

\$

TOTAL DEDUCTIONS.

\$

**TAX COMPUTATION—FOR PERSONS NOT USING TAX TABLE ON PAGE 4**

- Enter amount shown in item 4, page 1. This is your Adjusted Gross Income.
- Enter DEDUCTIONS. If deductions are itemized above, enter the total of such deductions. If adjusted gross income (line 1, above) is \$5,000 or more and deductions are not itemized, enter the standard deduction of 10 percent of line 1, above, or \$1,000, whichever is the lesser, or \$500 if this is the separate return of a married person.
- Subtract line 2 from line 1. Enter the difference here. This is your Net Income.
- Multiply \$600 by total number of exemptions claimed in item 1, page 1. Enter total here.
- Subtract line 4 from line 3. Enter difference here.

22,616.58

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
|    | 22,616.58 |
| \$ | 3,600.00  |
|    | 20,016.58 |
| \$ |           |

Lines 6, 7, and 8 should be filled in ONLY by a single person or a married person making a separate return

- Use the tax rates shown on page 16 of Instructions to figure your tentative tax on amount shown in line 5 (if line 3, above, includes partially tax-exempt interest, see Instructions). Enter the tentative tax here.
- If line 6 is (a) not over \$400, enter 13% of amount on line 6.  
(b) over \$400 but not over \$100,000, enter \$52 plus 9% of the excess over \$400.  
(c) over \$100,000, enter \$9,016 plus 7.3% of the excess over \$100,000.
- Subtract line 7 from line 6. Enter the difference here. This is your combined normal tax and surtax.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

Lines 9 to 13 should be filled in ONLY if this is a joint return of husband and wife

- Enter here one-half of amount on line 5, above.
- Use the tax rates shown on page 16 of Instructions to figure your tentative tax on amount shown in line 9 (if line 3, above, includes partially tax-exempt interest, see Instructions). Enter the tentative tax here.
- If line 10 is (a) not over \$400, enter 13% of amount on line 10.  
(b) over \$400 but not over \$100,000, enter \$52 plus 9% of the excess over \$400.  
(c) over \$100,000, enter \$9,016 plus 7.3% of the excess over \$100,000.
- Subtract line 11 from line 10. Enter the difference here.
- Multiply amount on line 12 by 2. Enter this tax here. This is your combined normal tax and surtax.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

14. If alternative tax computation is made on separate Schedule D, enter here tax from line 12 on back of Schedule D.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

If you used the standard deduction in line 2, disregard lines 15, 16, and 17, and copy on line 18 the same figure you entered on line 8, 13, or 14, whichever is applicable

- Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116).

\$

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

- Enter here any income tax paid at source on tax-free covenant bond interest.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

- Add the figures on lines 15 and 16 and enter the total here.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

- Subtract line 17 from line 8, 13, or 14, whichever is applicable. Enter difference here and in item 5, page 1. This is your tax.

|    |           |
|----|-----------|
| \$ |           |
|    | 1,000 00  |
| \$ | 22,616.58 |
| \$ | 3,600.00  |
| \$ | 20,016.58 |
| \$ |           |

5,072.49

\$

10-62581-1

**TAX TABLE FOR CALENDAR YEAR 1950**

If you use this table, tear off this page and file only pages 1 and 2

Read down the shaded columns below until you find the line covering the total income you entered in item 4, page 1. Then read across to the column headed by the number corresponding to the number of exemptions claimed in item 1, page 1. Enter the tax you find there in item 5, page 1.

And the number of experiments claimed  
in total increases in [Cm] [Cm] [Cm]  
And the number of examples claimed in item 1, page 1, is

Read down the shaded columns below until you find the line covering the total income you entered in item 4, page 1. Then read across to the column headed by the number corresponding to the number of exemptions claimed in item 1, page 1. Enter the tax you find there in item 5, page 1.

October 10, 1951

Mrs. Eldon Johnston  
Wheatland, Wyoming

Dear Madam:

Replying to your letter of October 1<sup>st</sup>, regarding proceedings to sponsor a polish girl. Fill out the enclosed application and send it to me as soon as possible. Enclose \$35 as my fee to prepare all the documents needed for the emigrant to get a visa from the American Consul abroad.

Very truly yours,

Notary Public

FF:lz



# Johnston's Fuel Liners

COMMON CARRIERS

NEWCASTLE, WYOMING  
Wheatland

Mr. Felix Furtek  
226 Exchange St.  
Chicopee, Mass.

Dear Sir:

I am writing you in regard to  
sponsoring a polish girl.

You have started proceedings for a  
friend of mine here in Wheatland,  
a Mrs. D. Dexter Howe, who is sponsoring  
a sister-in-law of Stan Ploto.

The sister-in-law & the girl I have  
in mind are friends and we thought  
it would be nicer for the girls  
sake, if they could come over  
together.

I have her birth certificate (the original)



# Johnston's Fuel Liners

COMMON CARRIERS

NEWCASTLE, WYOMING

and was wondering if I should send that to you or have the local Photographer take a picture of it & send that.

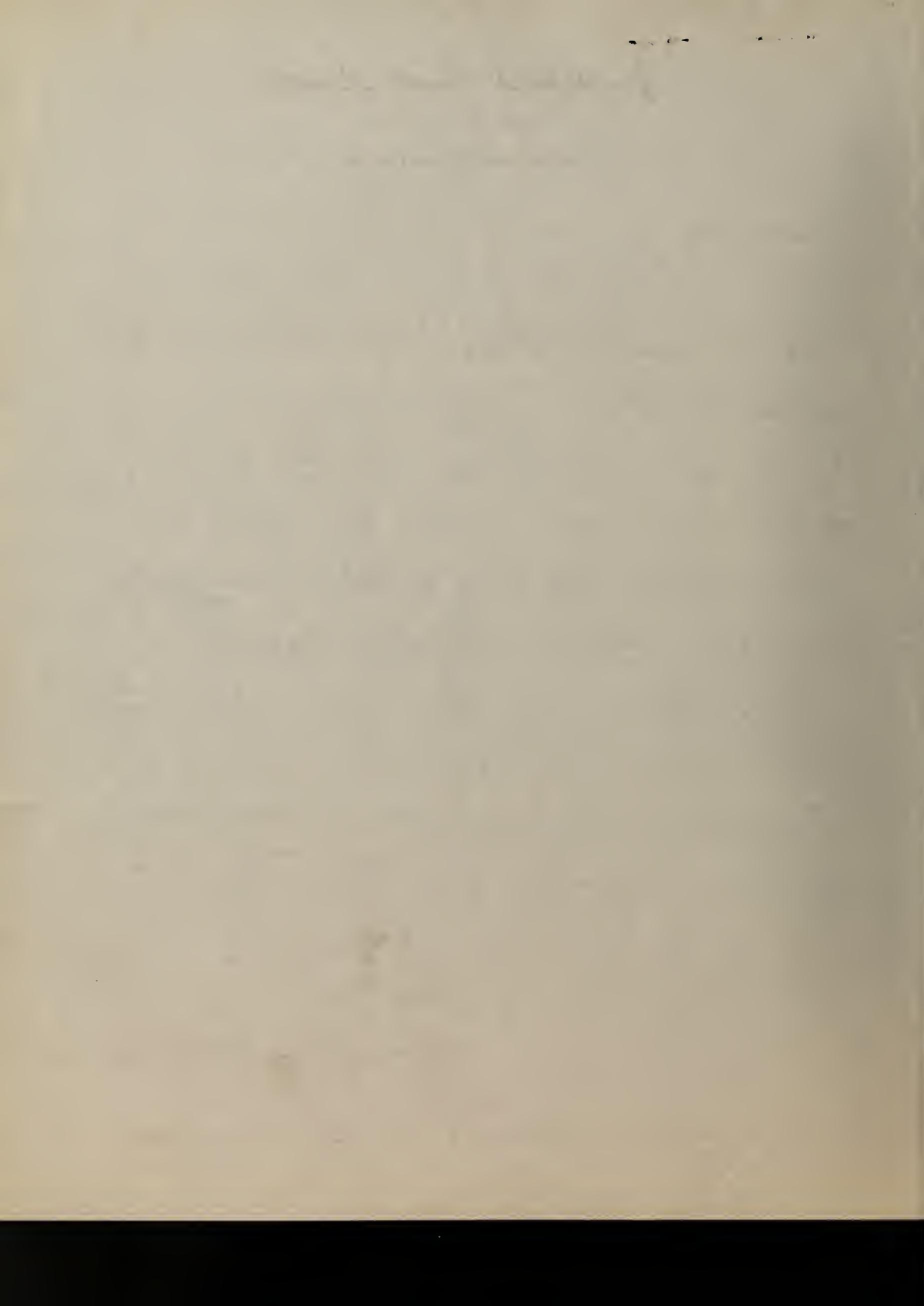
Mrs. Haue gave me a copy of the white card you sent her and I am getting the information required on that, also 3 certified copies of our income tax for 1950. I understand your fee is \$35 and that I have to fill out an application blank.  
Please advise further.

Sincerely

Mrs. Eldon Johnston  
Wheatland, Wyoming.

P.S.

In all, what expenses are we responsible for?



- INFORMACJE POTRZEBNE DO WYPEŁNIENIA DOKUMENTÓW  
(INFORMATION NECESSARY IN PREPARATION OF DOCUMENTS)

NA SPROWADZENIE LUDZI DO AMERYKI  
(FOR IMMIGRATION OF PEOPLE INTO THE U.S.A.)

1. Imię, nazwisko, i adres osoby która ma zamiar sprowadzić kogoś do Ameryki \_\_\_\_\_  
(Name and address of person desiring to bring someone into the U.S.A.):

Josephine Johnston, Wheatland, Wyoming

2. Czy jest obywatelem; podać odpowiedź na zapytanie (a) lub (b):  
(If citizen of the U.S., please answer (a) or (b);)

(a) Urodziłem się dnia: December 12, 1916 gdzie: Eyota, Minnesota  
(Date of birth): (City, State):

(b) Wybrałem papiery obywatelskie dnia: \_\_\_\_\_ Numer: \_\_\_\_\_  
(Date of naturalization): (Number)

gdzie: \_\_\_\_\_ w jakim sądzie: \_\_\_\_\_  
(Obtained in city, state): (Issued by what court):

3. Mam lat: 35 przybyłem do Ameryki w roku: 1916  
(My age) (Year arrived in America):

My neighbor is bringing the close friend of Janina  
4. Dla jakich powodów chcę sprowadzić emigranta: Kolodziejczyk to this country, and the two girls  
(Reasons for bringing immigrant to U.S.A.): did not want to be separated, so I decided to sponsor Janina  
Other Polish immigrants in this community speak highly of Janina Kolodziejczyk.

5. Moje zatrudnienie jest: Ranching Pracuję dla kompanii: myself and husband.  
(My occupation is): (Name of firm):

w jakim mieście: \_\_\_\_\_ zarabiam tygodniowo: \$ \_\_\_\_\_  
(Address of firm): (Average weekly earnings): \$ \_\_\_\_\_

6. Mam w banku: \$ 23,879.99 Mam bondów za: \$ 500 -0-  
(Bank account): \$ (U.S. Savings Bonds): \$

Mam dom wartości: \$ 93,507.81 Dług jest na nim: \$ 33,000.00  
(Real Estate): \$ (Mortgage on real estate): \$

Mam rentu z domu rocznie (dodać swój rent również): \$ no rental income  
(Yearly rent from real estate; add your rent also): \$

7. Mam farmę; akrów: Ranch of 16,056 acres. Wartości: \$ 93,507.81, cost: market value about  
(Own a farm: acres): (Value): \$ twice that much

8. Mam interes (business); jaki? Ranching, Corporation Executive Wartości \$ 354,131.03  
(In business; what kind?): (Value): \$ Net Worth

9. Ja mam żonę; podać imię: Husband, Eldon Johnston Lat 38  
(I have a wife; give name): (Age)

10. Imiona i lata dzieci moich poniżej 16 lat: Judith 10, Mathew 6, Jane 5, Michael 3.  
(Names and ages of my children under 16 years):

11. Imię i nazwisko emigranta lub emigrantów: Janina Kolodziejczyk  
(Name of immigrant or immigrants):

Adres: For address see the birth certificate, and the envelope enclosed with this  
(Address): application

Jego dzień urodzenia i gdzie w przybliżeniu: see birth certificate  
(Date of birth, and place of birth—about):

Jaki jego fach, czyli co umie robić: ?  
(Immigrant's occupation):

12. Jakie jest pokrewieństwo z osobą która go sprowadza: none  
(Relationship between immigrant and yourself):

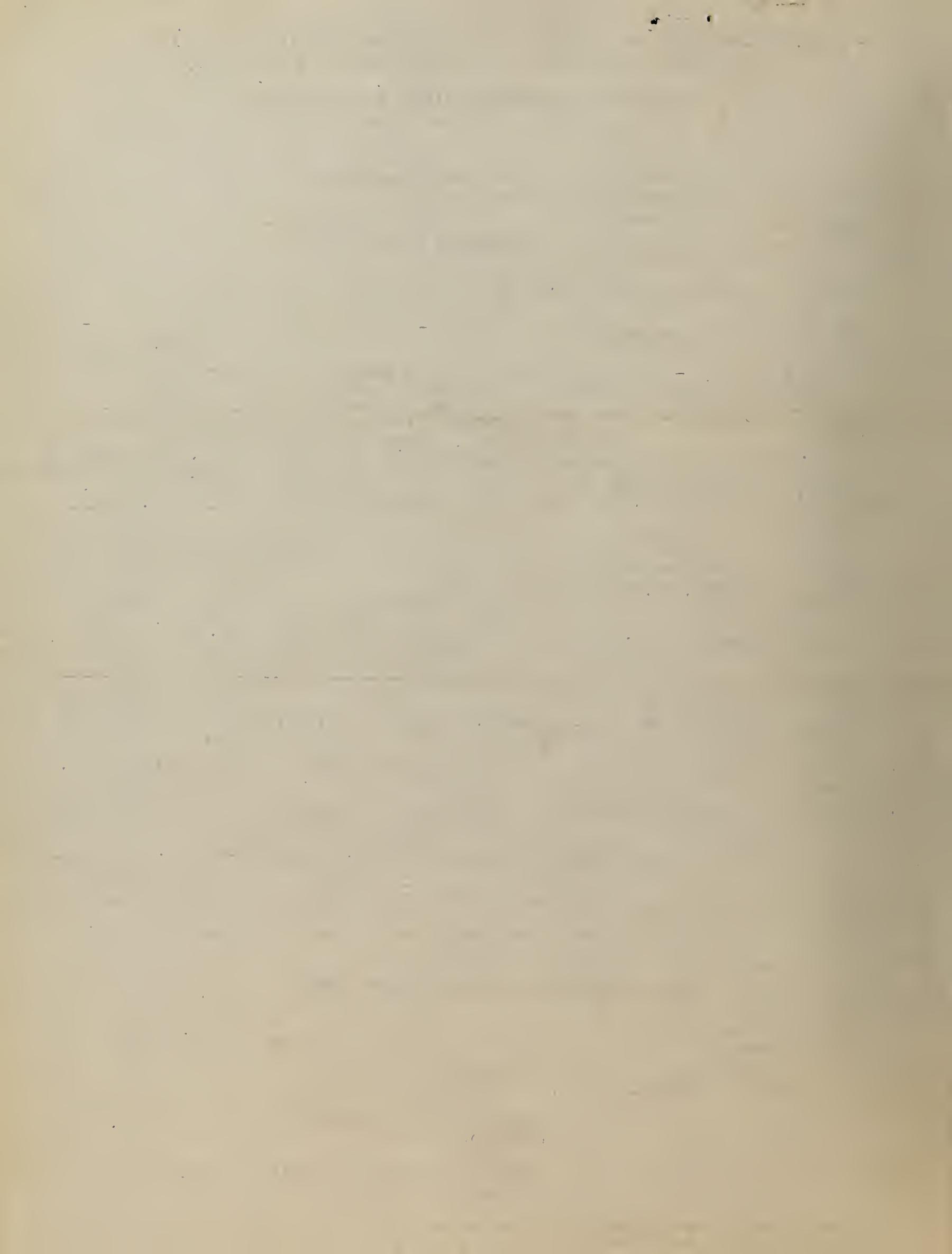
Podpis: Josephine Johnston  
(Signature):

Adres: Wheatland, Wyoming  
(Address):

Dodatkowe informacje można podać na drugiej stronie.  
(Use other side for additional information).

FELIX FURTEK, Notariusz i Agent Okrętowy  
(Notary Public and Steamship Ticket Agent)

226 EXCHANGE ST., CHICOPEE, MASS.



Josephine Johnson  
Westland, Wyoming

